

United States

1997

Issued April 2000

EC97S71A-US(RV)

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS(RV) BUREAU



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-- Not applicable for this report.

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the United States: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UNITED STATES								
71	Arts, entertainment, & recreation	'79 636	'85 088 464	'26 103 856	'5 617 788	'1 207 373	'13.5	'6.0
711	Performing arts, spectator sports, & related industries	25 942	32 743 586	12 834 362	2 653 922	235 926	11.8	4.5
7111	Performing arts companies	5 883	5 271 542	1 452 152	271 512	51 802	14.1	5.4
71111	Theater companies & dinner theaters	1 600	2 344 240	593 790	127 135	26 488	11.0	5.1
711110	Theater companies & dinner theaters	1 600	2 344 240	593 790	127 135	26 488	11.0	5.1
7111101	Opera companies	23	D	D	D	c	D	D
7111102	Theater companies	1 393	2 043 181	502 901	108 258	19 157	11.7	5.6
7111103	Dinner theaters	184	D	D	D	i	D	D
71112	Dance companies	159	109 384	35 272	7 638	2 349	25.2	9.9
711120	Dance companies	159	109 384	35 272	7 638	2 349	25.2	9.9
71113	Musical groups & artists	3 369	2 172 497	635 040	91 888	16 354	17.3	5.5
711130	Musical groups & artists	3 369	2 172 497	635 040	91 888	16 354	17.3	5.5
7111301	Symphony orchestras & chamber music organizations	107	40 022	15 438	1 908	628	45.3	11.1
7111309	Other music groups & artists	3 262	2 132 475	619 602	89 980	15 726	16.8	5.4
71119	Other performing arts companies	755	645 421	188 050	44 851	6 611	13.0	5.1
711190	Other performing arts companies	755	645 421	188 050	44 851	6 611	13.0	5.1
7111901	Circuses	70	268 351	56 393	13 684	1 861	4.9	.3
7111909	Other performing arts companies (except circuses)	685	377 070	131 657	31 167	4 750	18.8	8.6
7112	Spectator sports	3 881	13 656 033	6 151 215	1 374 222	92 393	6.0	2.6
71121	Spectator sports	3 881	13 656 033	6 151 215	1 374 222	92 393	6.0	2.6
711211	Sports teams & clubs	483	7 808 684	4 922 390	1 114 533	33 330	2.5	1.7
7112111	Football clubs	45	2 503 339	1 656 478	382 473	4 107	—	.3
7112112	Baseball clubs	194	2 296 558	1 425 319	135 620	14 410	7.1	3.4
7112119	Other professional sports clubs	244	3 008 787	1 840 593	596 440	14 813	1.2	1.6
711212	Racetracks	807	4 142 020	797 261	173 543	44 880	5.3	2.5
7112121	Dog racetrack operation	56	796 069	148 173	36 997	11 212	2.3	1.1
7112122	Auto racetrack operation	590	897 600	120 176	22 215	6 267	12.5	3.6
7112123	Horse racetrack operation	161	2 448 351	528 912	114 331	27 401	3.5	2.5
711219	Other spectator sports	2 591	1 705 329	431 564	86 146	14 183	23.6	7.0
7112191	Professional athletes	569	302 751	83 227	12 583	1 540	32.7	4.3
7112192	Racing (except racetrack operation)	2 022	1 402 578	348 337	73 563	12 643	21.7	7.6
7113	Promoters of performing arts, sports, & similar events	2 633	5 045 093	1 052 645	232 997	51 411	10.9	7.3
71131	Promoters of performing arts, sports, & similar events w/facility	557	1 548 106	418 885	97 610	25 713	5.3	6.3
711310	Promoters of performing arts, sports, & similar events w/facility	557	1 548 106	418 885	97 610	25 713	5.3	6.3
71132	Promoters of performing arts, sports, & similar events w/o facil	2 076	3 496 987	633 760	135 387	25 698	13.4	7.7
711320	Promoters of performing arts, sports, & similar events w/o facil	2 076	3 496 987	633 760	135 387	25 698	13.4	7.7
7114	Agents/managers for artists, athletes, & other public figures	2 532	2 409 918	910 844	195 732	13 239	15.1	4.1
71141	Agents/managers for artists, athletes, & other public figures	2 532	2 409 918	910 844	195 732	13 239	15.1	4.1
711410	Agents/managers for artists, athletes, & other public figures	2 532	2 409 918	910 844	195 732	13 239	15.1	4.1
7115	Independent artists, writers, & performers	11 013	6 361 000	3 267 506	579 459	27 081	21.7	5.8
71151	Independent artists, writers, & performers	11 013	6 361 000	3 267 506	579 459	27 081	21.7	5.8
711510	Independent artists, writers, & performers	11 013	6 361 000	3 267 506	579 459	27 081	21.7	5.8
712	Museums, historical sites, & similar institutions	787	483 683	122 404	24 387	7 281	23.4	7.1
7121	Museums, historical sites, & similar institutions	787	483 683	122 404	24 387	7 281	23.4	7.1
71211	Museums	426	259 215	52 692	11 230	2 975	27.7	8.7
712110	Museums	426	259 215	52 692	11 230	2 975	27.7	8.7
71212	Historical sites	78	27 462	9 307	1 662	927	33.4	9.0
712120	Historical sites	78	27 462	9 307	1 662	927	33.4	9.0
71213	Zoos & botanical gardens	117	96 915	28 900	5 845	1 645	18.8	4.6
712130	Zoos & botanical gardens	117	96 915	28 900	5 845	1 645	18.8	4.6
71219	Nature parks & other similar institutions	166	100 091	31 505	5 650	1 734	14.2	4.9
712190	Nature parks & other similar institutions	166	100 091	31 505	5 650	1 734	14.2	4.9
713	Amusement, gambling, & recreation industries	'52 907	'51 861 195	'13 147 090	'2 939 479	'964 166	'14.6	'6.9
7131	Amusement parks & arcades	3 344	8 418 476	1 961 871	396 359	138 930	4.6	2.9
71311	Amusement & theme parks	607	7 171 677	1 690 386	337 225	110 789	1.4	1.1
713110	Amusement & theme parks	607	7 171 677	1 690 386	337 225	110 789	1.4	1.1
7131101	Waterparks	157	342 958	79 296	9 767	3 995	7.5	2.6
7131102	Amusement parks (except waterparks)	450	6 828 719	1 611 090	327 458	106 794	1.1	1.0
71312	Amusement arcades	2 737	1 246 799	271 485	59 134	28 141	23.2	13.2
713120	Amusement arcades	2 737	1 246 799	271 485	59 134	28 141	23.2	13.2
7132	Gambling industries	'2 099	'15 541 569	'3 221 864	'771 576	'168 532	'2.3	'6.6
71321	Casinos (except casino hotels)	447	10 186 070	2 304 710	549 935	115 210	.9	5.5
713210	Casinos (except casino hotels)	447	10 186 070	2 304 710	549 935	115 210	.9	5.5
71329	Other gambling industries	'1 652	'5 355 499	'917 154	'221 641	'53 322	'5.0	'8.6
713290	Other gambling industries	'1 652	'5 355 499	'917 154	'221 641	'53 322	'5.0	'8.6
7132901	Slot machine operators	'327	'1 618 475	'293 039	'67 670	'15 346	'3.6	'6.8
7132902	Lottery, bingo, bookie, & other betting operation	1 325	3 737 024	624 115	153 971	37 976	5.6	9.3

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the United States: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UNITED STATES—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	47 464	27 901 150	7 963 355	1 771 544	656 704	24.4	8.3
71391	Golf courses & country clubs	8 546	8 636 921	2 731 863	516 430	160 118	20.6	7.1
713910	Golf courses & country clubs	8 546	8 636 921	2 731 863	516 430	160 118	20.6	7.1
71392	Skiing facilities	379	1 340 813	431 147	166 775	58 513	5.0	4.6
713920	Skiing facilities	379	1 340 813	431 147	166 775	58 513	5.0	4.6
71393	Marinas	4 217	2 541 481	516 589	102 145	22 765	30.6	6.5
713930	Marinas	4 217	2 541 481	516 589	102 145	22 765	30.6	6.5
71394	Fitness & recreational sports centers	16 604	7 944 954	2 405 043	562 933	256 397	24.6	10.6
713940	Fitness & recreational sports centers	16 604	7 944 954	2 405 043	562 933	256 397	24.6	10.6
7139404	Ice skating rinks	381	298 737	78 587	19 552	8 870	20.2	7.2
7139405	Roller skating rinks.....	1 611	416 339	111 912	28 316	19 416	34.7	7.1
71395	Bowling centers	5 590	2 820 685	821 044	213 889	88 044	22.8	6.9
713950	Bowling centers	5 590	2 820 685	821 044	213 889	88 044	22.8	6.9
71399	All other amusement & recreation industries	12 128	4 616 296	1 057 669	209 372	70 867	34.1	9.8
713990	All other amusement & recreation industries	12 128	4 616 296	1 057 669	209 372	70 867	34.1	9.8
7139901	Dance studios & halls	293	91 068	26 303	5 839	2 663	28.2	5.4
7139902	Concession operators of amusement devices & rides	1 072	364 054	84 290	12 688	5 967	31.5	8.9
7139904	Miniature golf courses	1 041	307 886	72 833	12 432	5 326	29.9	4.3
7139905	Coin-operated amusement devices (except slot machine operation)	2 668	1 705 888	342 156	78 275	18 907	27.7	7.8

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
UNITED STATES									
71	Arts, entertainment, & recreation	19 463	19 626 564	17 645 582	6 683 417	1 466 590	380 287	14.5	3.7
711	Performing arts, spectator sports, & related industries	4 624	4 875 904	4 579 571	1 621 537	392 820	90 831	6.3	3.5
7111	Performing arts companies	3 316	3 298 514	3 118 529	1 273 094	312 889	70 201	4.6	3.2
71111	Theater companies & dinner theaters	1 647	1 775 964	1 664 849	630 617	152 172	32 806	4.4	3.7
711110	Theater companies & dinner theaters	1 647	1 775 964	1 664 849	630 617	152 172	32 806	4.4	3.7
7111101	Opera companies	147	593 608	537 233	235 218	60 120	9 400	7.7	8.8
7111102	Theater companies	1 500	1 182 356	1 127 616	395 399	92 052	23 406	6.3	5.1
71112	Dance companies	371	323 306	317 462	131 019	32 486	6 821	4.0	2.8
711120	Dance companies	371	323 306	317 462	131 019	32 486	6 821	4.0	2.8
71113	Musical groups & artists	1 211	1 154 012	1 092 508	498 783	125 431	29 768	4.7	2.6
711130	Musical groups & artists	1 211	1 154 012	1 092 508	498 783	125 431	29 768	4.7	2.6
7111301	Symphony orchestras & chamber music organizations	698	1 038 206	984 338	466 868	118 076	26 975	3.9	1.3
7111309	Other music groups & artists	513	115 806	108 170	31 915	7 355	2 793	11.9	13.8
71119	Other performing arts companies	87	45 232	43 710	12 675	2 800	806	11.4	5.8
711190	Other performing arts companies	87	45 232	43 710	12 675	2 800	806	11.4	5.8
7111901	Circuses	17	20 697	19 659	6 538	1 508	342	4.7	.7
7111909	Other performing arts companies (except circuses)	70	24 535	24 051	6 137	1 292	464	17.0	10.1
7113	Promoters of performing arts, sports, & similar events ...	1 308	1 577 390	1 461 042	348 443	79 931	20 630	10.0	3.9
71131	Promoters of performing arts, sports, & similar events w/facility	371	846 172	771 397	225 315	53 523	13 589	4.9	1.8
711310	Promoters of performing arts, sports, & similar events w/facility	371	846 172	771 397	225 315	53 523	13 589	4.9	1.8
71132	Promoters of performing arts, sports, & similar events w/o facil	937	731 218	689 645	123 128	26 408	7 041	15.9	6.4
711320	Promoters of performing arts, sports, & similar events w/o facil	937	731 218	689 645	123 128	26 408	7 041	15.9	6.4

See footnotes at end of table.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	UNITED STATES—Con.								
71	Arts, entertainment, & recreation—Con.								
712	Museums, historical sites, & similar institutions	4 793	6 280 306	4 926 604	1 714 749	399 471	84 495	15.0	3.0
7121	Museums, historical sites, & similar institutions	4 793	6 280 306	4 926 604	1 714 749	399 471	84 495	15.0	3.0
71211	Museums	3 434	4 529 209	3 491 330	1 212 493	286 063	60 122	16.7	3.1
712110	Museums	3 434	4 529 209	3 491 330	1 212 493	286 063	60 122	16.7	3.1
71212	Historical sites	814	342 606	291 306	101 489	22 234	6 757	27.1	4.8
712120	Historical sites	814	342 606	291 306	101 489	22 234	6 757	27.1	4.8
71213	Zoos & botanical gardens	269	1 279 021	1 036 467	364 274	83 051	15 727	5.5	1.7
712130	Zoos & botanical gardens	269	1 279 021	1 036 467	364 274	83 051	15 727	5.5	1.7
71219	Nature parks & other similar institutions	276	129 470	107 501	36 493	8 123	1 889	18.0	7.4
712190	Nature parks & other similar institutions	276	129 470	107 501	36 493	8 123	1 889	18.0	7.4
713	Amusement, gambling, & recreation industries	10 046	8 470 354	8 139 407	3 347 131	674 299	204 961	18.8	4.5
7139	Other amusement & recreation services	10 046	8 470 354	8 139 407	3 347 131	674 299	204 961	18.8	4.5
71391	Golf courses & country clubs	3 212	5 582 855	5 451 398	2 291 482	455 103	115 960	12.9	2.3
713910	Golf courses & country clubs	3 212	5 582 855	5 451 398	2 291 482	455 103	115 960	12.9	2.3
71394	Fitness & recreational sports centers	4 679	2 217 294	2 079 495	858 762	178 147	75 706	28.7	7.5
713940	Fitness & recreational sports centers	4 679	2 217 294	2 079 495	858 762	178 147	75 706	28.7	7.5
71399	All other amusement & recreation industries	2 155	670 205	608 514	196 887	41 049	13 295	35.5	12.3
713990	All other amusement & recreation industries	2 155	670 205	608 514	196 887	41 049	13 295	35.5	12.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

Not applicable for this report.

Appendix E. Metropolitan Areas

Not applicable for this report.

Alaska

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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U.S. Department of Commerce
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALASKA								
71	Arts, entertainment, & recreation	320	168 275	34 861	9 003	3 055	13.9	12.0
711	Performing arts, spectator sports, & related industries	28	11 046	2 708	573	136	10.0	12.8
7111	Performing arts companies	6	503	174	19	16	27.8	1.6
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
7111102	Theater companies	3	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	5	4 562	1 081	244	36	1.8	—
71121	Spectator sports	5	4 562	1 081	244	36	1.8	—
711211	Sports teams & clubs	3	D	D	D	b	D	D
7112112	Baseball clubs	2	D	D	D	a	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	7	4 357	938	178	63	4.1	32.2
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	10	1 624	515	132	21	43.2	.2
71151	Independent artists, writers, & performers	10	1 624	515	132	21	43.2	.2
711510	Independent artists, writers, & performers	10	1 624	515	132	21	43.2	.2
712	Museums, historical sites, & similar institutions	6	1 090	212	4	2	53.2	31.6
7121	Museums, historical sites, & similar institutions	6	1 090	212	4	2	53.2	31.6
71211	Museums	1	D	D	D	a	D	D
712110	Museums	1	D	D	D	a	D	D
71212	Historical sites	5	D	D	D	a	D	D
712120	Historical sites	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	286	156 139	31 941	8 426	2 917	13.9	11.8
7131	Amusement parks & arcades	7	1 826	446	123	52	34.0	10.4
71311	Amusement & theme parks	1	D	D	D	a	D	D
713110	Amusement & theme parks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	a	D	D
71312	Amusement arcades	6	D	D	D	b	D	D
713120	Amusement arcades	6	D	D	D	b	D	D
7132	Gambling industries	42	68 618	10 075	4 097	892	1.2	10.2
71329	Other gambling industries	42	68 618	10 075	4 097	892	1.2	10.2
713290	Other gambling industries	42	68 618	10 075	4 097	892	1.2	10.2
7132902	Lottery, bingo, bookie, & other betting operation	42	68 618	10 075	4 097	892	1.2	10.2
7139	Other amusement & recreation services	237	85 695	21 420	4 206	1 973	23.7	13.2
71391	Golf courses & country clubs	10	2 994	910	137	63	29.5	22.0
713910	Golf courses & country clubs	10	2 994	910	137	63	29.5	22.0
71392	Skating facilities	5	2 027	703	457	128	15.4	14.1
713920	Skating facilities	5	2 027	703	457	128	15.4	14.1
71393	Marinas	25	10 441	2 459	288	87	31.5	7.7
713930	Marinas	25	10 441	2 459	288	87	31.5	7.7
71394	Fitness & recreational sports centers	54	24 054	7 860	1 915	1 133	8.6	6.4
713940	Fitness & recreational sports centers	54	24 054	7 860	1 915	1 133	8.6	6.4
7139405	Roller skating rinks	4	620	82	22	32	72.4	27.6
71395	Bowling centers	13	9 787	2 764	744	279	24.3	1.5
713950	Bowling centers	13	9 787	2 764	744	279	24.3	1.5
71399	All other amusement & recreation industries	130	36 392	6 724	665	283	31.2	21.6
713990	All other amusement & recreation industries	130	36 392	6 724	665	283	31.2	21.6
7139901	Dance studios & halls	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	a	D	D
7139904	Miniature golf courses	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	1 327	383	62	45	42.7	11.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALASKA									
71	Arts, entertainment, & recreation	82	22 783	22 541	6 855	1 414	373	12.6	10.7
711	Performing arts, spectator sports, & related industries	25	11 284	11 349	2 943	611	151	2.7	7.5
7111	Performing arts companies	15	4 390	4 423	1 178	297	101	5.1	7.4
71111	Theater companies & dinner theaters	10	2 490	2 657	704	190	63	9.1	13.0
711110	Theater companies & dinner theaters	10	2 490	2 657	704	190	63	9.1	13.0
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	9	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	a	D	D
711120	Dance companies	1	D	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	10	6 894	6 926	1 765	314	50	1.2	7.6
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	21	4 780	4 671	1 987	396	79	17.7	1.0
7121	Museums, historical sites, & similar institutions	21	4 780	4 671	1 987	396	79	17.7	1.0
71211	Museums	16	3 400	3 295	1 379	272	53	22.4	-
712110	Museums	16	3 400	3 295	1 379	272	53	22.4	-
71212	Historical sites	2	D	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	36	6 719	6 521	1 925	407	143	25.6	22.9
7139	Other amusement & recreation services	36	6 719	6 521	1 925	407	143	25.6	22.9
71391	Golf courses & country clubs	2	D	D	D	D	a	D	D
713910	Golf courses & country clubs	2	D	D	D	D	a	D	D
71394	Fitness & recreational sports centers	15	2 585	2 564	954	231	74	4.4	24.8
713940	Fitness & recreational sports centers	15	2 585	2 564	954	231	74	4.4	24.8
71399	All other amusement & recreation industries	19	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANCHORAGE, AK MSA								
71	Arts, entertainment, & recreation	101	81 228	16 220	3 932	1 455	7.3	3.8
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	89	73 807	14 351	3 604	1 384	7.5	3.7
7132	Gambling industries	12	37 748	3 399	808	185	—	—
71329	Other gambling industries	12	37 748	3 399	808	185	—	—
713290	Other gambling industries	12	37 748	3 399	808	185	—	—
7132902	Lottery, bingo, bookie, & other betting operation	12	37 748	3 399	808	185	—	—
7139	Other amusement & recreation services	73	34 645	10 597	2 689	1 151	14.1	7.8
71394	Fitness & recreational sports centers	25	15 508	5 432	1 366	714	6.8	3.6
713940	Fitness & recreational sports centers	25	15 508	5 432	1 366	714	6.8	3.6
71395	Bowling centers	6	5 259	1 533	402	128	—	2.8
713950	Bowling centers	6	5 259	1 533	402	128	—	2.8
71399	All other amusement & recreation industries	35	10 335	2 421	350	117	27.8	6.7
713990	All other amusement & recreation industries	35	10 335	2 421	350	117	27.8	6.7
AREA OUTSIDE ALASKA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	219	87 047	18 641	5 071	1 600	20.1	19.7
711	Performing arts, spectator sports, & related industries	20	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	197	82 332	17 590	4 822	1 533	19.7	19.2
7132	Gambling industries	30	30 870	6 676	3 289	707	2.6	22.7
71329	Other gambling industries	30	30 870	6 676	3 289	707	2.6	22.7
713290	Other gambling industries	30	30 870	6 676	3 289	707	2.6	22.7
7132902	Lottery, bingo, bookie, & other betting operation	30	30 870	6 676	3 289	707	2.6	22.7
7139	Other amusement & recreation services	164	51 050	10 823	1 517	822	30.2	16.8
71393	Marinas	23	D	D	D	b	D	D
713930	Marinas	23	D	D	D	b	D	D
71394	Fitness & recreational sports centers	29	8 546	2 428	549	419	11.7	11.5
713940	Fitness & recreational sports centers	29	8 546	2 428	549	419	11.7	11.5
71395	Bowling centers	7	4 528	1 231	342	151	52.6	—
713950	Bowling centers	7	4 528	1 231	342	151	52.6	—
71399	All other amusement & recreation industries	95	26 057	4 303	315	166	32.6	27.5
713990	All other amusement & recreation industries	95	26 057	4 303	315	166	32.6	27.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ANCHORAGE, AK MSA									
71	Arts, entertainment, & recreation	31	10 734	10 930	3 361	756	174	1.1	11.2
711	Performing arts, spectator sports, & related industries	10	4 995	5 176	1 100	271	63	—	7.0
7111	Performing arts companies	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	2 136	2 148	983	219	39	5.4	—
7121	Museums, historical sites, & similar institutions	6	2 136	2 148	983	219	39	5.4	—
713	Amusement, gambling, & recreation industries	15	3 603	3 606	1 278	266	72	—	23.5
7139	Other amusement & recreation services	15	3 603	3 606	1 278	266	72	—	23.5
71394	Fitness & recreational sports centers	6	1 640	1 681	641	153	41	—	30.2
713940	Fitness & recreational sports centers	6	1 640	1 681	641	153	41	—	30.2
71399	All other amusement & recreation industries	7	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE ALASKA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	51	12 049	11 611	3 494	658	199	22.9	10.3
711	Performing arts, spectator sports, & related industries	15	6 289	6 173	1 843	340	88	4.9	7.9
7111	Performing arts companies	7	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	6	1 499	1 615	476	143	55	15.1	15.8
711110	Theater companies & dinner theaters	6	1 499	1 615	476	143	55	15.1	15.8
7113	Promoters of performing arts, sports, & similar events ...	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	15	2 644	2 523	1 004	177	40	27.6	1.7
7121	Museums, historical sites, & similar institutions	15	2 644	2 523	1 004	177	40	27.6	1.7
713	Amusement, gambling, & recreation industries	21	3 116	2 915	647	141	71	55.2	22.3
7139	Other amusement & recreation services	21	3 116	2 915	647	141	71	55.2	22.3
71399	All other amusement & recreation industries	12	2 171	2 032	334	63	38	73.9	25.3
713990	All other amusement & recreation industries	12	2 171	2 032	334	63	38	73.9	25.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Census Areas and Boroughs: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALEUTIANS EAST BOROUGH, AK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ALEUTIANS WEST CENSUS AREA, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ANCHORAGE BOROUGH, AK								
71	Arts, entertainment, & recreation	101	81 228	16 220	3 932	1 455	7.3	3.8
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	89	73 807	14 351	3 604	1 384	7.5	3.7
7132	Gambling industries	12	37 748	3 399	808	185	—	—
71329	Other gambling industries	12	37 748	3 399	808	185	—	—
713290	Other gambling industries	12	37 748	3 399	808	185	—	—
7132902	Lottery, bingo, bookie, & other betting operation	12	37 748	3 399	808	185	—	—
7139	Other amusement & recreation services	73	34 645	10 597	2 689	1 151	14.1	7.8
71394	Fitness & recreational sports centers	25	15 508	5 432	1 366	714	6.8	3.6
713940	Fitness & recreational sports centers	25	15 508	5 432	1 366	714	6.8	3.6
71395	Bowling centers	6	5 259	1 533	402	128	—	2.8
713950	Bowling centers	6	5 259	1 533	402	128	—	2.8
71399	All other amusement & recreation industries	35	10 335	2 421	350	117	27.8	6.7
713990	All other amusement & recreation industries	35	10 335	2 421	350	117	27.8	6.7
BETHEL CENSUS AREA, AK								
71	Arts, entertainment, & recreation	9	2 675	325	62	42	37.4	.4
713	Amusement, gambling, & recreation industries	9	2 675	325	62	42	37.4	.4
7139	Other amusement & recreation services	6	1 835	209	33	19	54.6	.7
BRISTOL BAY BOROUGH, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Census Areas and Boroughs: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENALI BOROUGH, AK								
71	Arts, entertainment, & recreation	9	1 501	435	—	—	63.0	—
DILLINGHAM CENSUS AREA, AK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FAIRBANKS NORTH STAR BOROUGH, AK								
71	Arts, entertainment, & recreation	39	21 663	2 809	621	335	10.4	18.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	19 460	2 431	514	302	8.4	14.7
7132	Gambling industries	10	10 619	599	137	54	3.6	3.2
71329	Other gambling industries	10	10 619	599	137	54	3.6	3.2
713290	Other gambling industries	10	10 619	599	137	54	3.6	3.2
7132902	Lottery, bingo, bookie, & other betting operation	10	10 619	599	137	54	3.6	3.2
7139	Other amusement & recreation services	24	8 841	1 832	377	248	14.1	28.6
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	3 632	349	65	50	31.7	61.4
713990	All other amusement & recreation industries	12	3 632	349	65	50	31.7	61.4
HAINES BOROUGH, AK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
JUNEAU BOROUGH, AK								
71	Arts, entertainment, & recreation	21	14 409	2 997	537	232	4.2	40.9
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
KENAI PENINSULA BOROUGH, AK								
71	Arts, entertainment, & recreation	42	10 675	2 117	308	134	31.5	3.1
711	Performing arts, spectator sports, & related industries	3	1 316	466	116	13	D	—
713	Amusement, gambling, & recreation industries	39	9 359	1 651	192	121	35.1	3.6
7139	Other amusement & recreation services	37	D	D	D	c	D	D
71399	All other amusement & recreation industries	20	5 844	803	48	26	42.9	5.6
713990	All other amusement & recreation industries	20	5 844	803	48	26	42.9	5.6
KETCHIKAN GATEWAY BOROUGH, AK								
71	Arts, entertainment, & recreation	15	9 373	1 574	262	121	20.8	40.0
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
KODIAK ISLAND BOROUGH, AK								
71	Arts, entertainment, & recreation	3	388	53	8	8	D	10.6
LAKE AND PENINSULA BOROUGH, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MATANUSKA-SUSITNA BOROUGH, AK								
71	Arts, entertainment, & recreation	20	3 592	916	141	54	39.2	12.7
713	Amusement, gambling, & recreation industries	19	D	D	D	b	D	D
7139	Other amusement & recreation services	18	D	D	D	b	D	D
NOME CENSUS AREA, AK								
71	Arts, entertainment, & recreation	5	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	f	D	D

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Census Areas and Boroughs: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTH SLOPE BOROUGH, AK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTHWEST ARCTIC BOROUGH, AK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
PRINCE OF WALES-OUTER KETCHIKAN CENSUS AREA, AK								
71	Arts, entertainment, & recreation	3	828	143	6	3	100.0	—
SITKA BOROUGH, AK								
71	Arts, entertainment, & recreation	6	1 245	352	61	24	37.3	22.7
SKAGWAY-HOONAH-ANGOON BOROUGH, AK *								
71	Arts, entertainment, & recreation	5	524	100	39	19	2.7	53.1
SOUTHEAST FAIRBANKS CENSUS AREA, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
VALDEZ-CORDOVA CENSUS AREA, AK								
71	Arts, entertainment, & recreation	15	3 401	470	21	10	71.9	24.4
713	Amusement, gambling, & recreation industries	13	D	D	D	a	D	D
7139	Other amusement & recreation services	12	D	D	D	a	D	D
71399	All other amusement & recreation industries	8	2 605	326	9	2	73.4	21.8
713990	All other amusement & recreation industries	8	2 605	326	9	2	73.4	21.8
WADE HAMPTON CENSUS AREA, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WRANGELL-PETERSBURG CENSUS AREA, AK								
71	Arts, entertainment, & recreation	5	537	119	30	8	76.0	—
YAKUTAT BOROUGH, AK *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANCHORAGE, AK								
71	Arts, entertainment, & recreation	101	81 228	16 220	3 932	1 455	7.3	3.8
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	89	73 807	14 351	3 604	1 384	7.5	3.7
7132	Gambling industries	12	37 748	3 399	808	185	—	—
71329	Other gambling industries	12	37 748	3 399	808	185	—	—
713290	Other gambling industries	12	37 748	3 399	808	185	—	—
7132902	Lottery, bingo, bookie, & other betting operation	12	37 748	3 399	808	185	—	—
7139	Other amusement & recreation services	73	34 645	10 597	2 689	1 151	14.1	7.8
71394	Fitness & recreational sports centers	25	15 508	5 432	1 366	714	6.8	3.6
713940	Fitness & recreational sports centers	25	15 508	5 432	1 366	714	6.8	3.6
71395	Bowling centers	6	5 259	1 533	402	128	—	2.8
713950	Bowling centers	6	5 259	1 533	402	128	—	2.8
71399	All other amusement & recreation industries	35	10 335	2 421	350	117	27.8	6.7
713990	All other amusement & recreation industries	35	10 335	2 421	350	117	27.8	6.7
BETHEL, AK								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
CORDOVA, AK								
71	Arts, entertainment, & recreation	7	2 261	240	4	3	97.4	2.6
713	Amusement, gambling, & recreation industries	7	2 261	240	4	3	97.4	2.6
7139	Other amusement & recreation services	7	2 261	240	4	3	97.4	2.6
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
FAIRBANKS, AK								
71	Arts, entertainment, & recreation	26	17 391	2 299	578	312	5.6	12.5
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
HOMER, AK								
71	Arts, entertainment, & recreation	5	1 264	374	106	21	19.7	—
JUNEAU, AK								
71	Arts, entertainment, & recreation	21	14 409	2 997	537	232	4.2	40.9
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
KENAI, AK								
71	Arts, entertainment, & recreation	8	1 637	469	57	18	7.3	—
KETCHIKAN, AK								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
KODIAK, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KOTZEBUE, AK								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NOME, AK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PALMER, AK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PETERSBURG, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SEWARD, AK								
71	Arts, entertainment, & recreation	3	347	48	2	1	84.7	15.3
SITKA, AK								
71	Arts, entertainment, & recreation	6	1 245	352	61	24	37.3	22.7
SOLDOTNA, AK								
71	Arts, entertainment, & recreation	10	4 239	603	49	33	40.5	5.6
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
UNALASKA, AK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VALDEZ, AK								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
WASILLA, AK								
71	Arts, entertainment, & recreation	8	2 065	459	94	33	48.0	16.4
713	Amusement, gambling, & recreation industries	8	2 065	459	94	33	48.0	16.4
7139	Other amusement & recreation services	8	2 065	459	94	33	48.0	16.4
BALANCE OF ALEUTIANS EAST BOROUGH, AK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ALEUTIANS WEST CENSUS AREA, AK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BETHEL CENSUS AREA, AK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF BRISTOL BAY BOROUGH, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF DENALI BOROUGH, AK								
71	Arts, entertainment, & recreation	9	1 501	435	—	—	63.0	—
BALANCE OF DILLINGHAM CENSUS AREA, AK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF FAIRBANKS NORTH STAR BOROUGH, AK								
71	Arts, entertainment, & recreation	13	4 272	510	43	23	30.3	44.9
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	2 391	144	11	7	11.9	80.1
713990	All other amusement & recreation industries	7	2 391	144	11	7	11.9	80.1
BALANCE OF HAINES BOROUGH, AK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF KENAI PENINSULA BOROUGH, AK								
71	Arts, entertainment, & recreation	16	3 188	623	94	61	31.0	1.4
713	Amusement, gambling, & recreation industries	16	3 188	623	94	61	31.0	1.4
7139	Other amusement & recreation services	16	3 188	623	94	61	31.0	1.4
71399	All other amusement & recreation industries	9	D	D	D	a	D	D
713990	All other amusement & recreation industries	9	D	D	D	a	D	D
BALANCE OF KETCHIKAN GATEWAY BOROUGH, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
BALANCE OF KODIAK ISLAND BOROUGH, AK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LAKE AND PENINSULA BOROUGH, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MATANUSKA-SUSITNA BOROUGH, AK								
71	Arts, entertainment, & recreation	11	D	D	D	a	D	D
BALANCE OF NOME CENSUS AREA, AK								
71	Arts, entertainment, & recreation	4	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	f	D	D
BALANCE OF NORTH SLOPE BOROUGH, AK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF NORTHWEST ARCTIC BOROUGH, AK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PRINCE OF WALES-OUTER KETCHIKAN CENSUS AREA, AK								
71	Arts, entertainment, & recreation	3	828	143	6	3	100.0	—
BALANCE OF SKAGWAY-HOONAH-ANGOON BOROUGH, AK								
71	Arts, entertainment, & recreation	5	524	100	39	19	2.7	53.1
BALANCE OF SOUTHEAST FAIRBANKS CENSUS AREA, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF VALDEZ-CORDOVA CENSUS AREA, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WADE HAMPTON CENSUS AREA, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WRANGELL-PETERSBURG CENSUS AREA, AK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF YAKUTAT BOROUGH, AK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

ALASKA

Skagway-Hoonah-Angoon Census Area was renamed from Skagway-Yakutat-Angoon Census Area in September 1992 when Yakutat Borough organized from part of its area.

Yakutat Borough was organized from part of the Skagway-Yakutat-Angoon Census Area (renamed Skagway-Hoonah-Angoon Census Area) in September 1992.

Appendix E. Metropolitan Areas

ALASKA

Anchorage, AK MSA

Anchorage Borough, AK

Alabama

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALABAMA								
71	Arts, entertainment, & recreation	791	435 740	104 992	24 830	9 381	17.7	6.8
711	Performing arts, spectator sports, & related industries	132	166 744	29 308	7 942	2 180	5.0	2.6
7111	Performing arts companies	28	20 041	7 407	2 449	148	5.0	4.6
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	a	D	D
711120	Dance companies	1	D	D	D	a	D	D
71113	Musical groups & artists	19	18 942	7 077	2 401	117	5.1	4.9
711130	Musical groups & artists	19	18 942	7 077	2 401	117	5.1	4.9
7111309	Other music groups & artists	19	18 942	7 077	2 401	117	5.1	4.9
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	41	108 584	16 521	4 348	1 540	1.9	1.6
71121	Spectator sports	41	108 584	16 521	4 348	1 540	1.9	1.6
711211	Sports teams & clubs	4	8 296	1 740	367	248	—	—
7112112	Baseball clubs	3	D	D	D	c	D	D
7112119	Other professional sports clubs	1	D	D	D	a	D	D
711212	Racetracks	18	93 514	13 839	3 754	1 223	1.3	.2
7112121	Dog racetrack operation	3	65 042	11 542	3 346	1 102	—	—
7112122	Auto racetrack operation	15	28 472	2 297	408	121	4.1	.6
711219	Other spectator sports	19	6 774	942	227	69	12.5	23.2
7112191	Professional athletes	4	927	109	28	22	37.3	—
7112192	Racing (except racetrack operation)	15	5 847	833	199	47	8.5	26.9
7113	Promoters of performing arts, sports, & similar events	24	28 648	2 701	576	327	8.1	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	8	15 573	1 370	356	280	10.1	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	15 573	1 370	356	280	10.1	—
71132	Promoters of performing arts, sports, & similar events w/o facil	16	13 075	1 331	220	47	5.7	7.3
711320	Promoters of performing arts, sports, & similar events w/o facil	16	13 075	1 331	220	47	5.7	7.3
7114	Agents/managers for artists, athletes, & other public figures	10	5 051	1 472	292	76	19.0	7.3
71141	Agents/managers for artists, athletes, & other public figures	10	5 051	1 472	292	76	19.0	7.3
711410	Agents/managers for artists, athletes, & other public figures	10	5 051	1 472	292	76	19.0	7.3
7115	Independent artists, writers, & performers	29	4 420	1 207	277	89	45.1	8.7
71151	Independent artists, writers, & performers	29	4 420	1 207	277	89	45.1	8.7
711510	Independent artists, writers, & performers	29	4 420	1 207	277	89	45.1	8.7
712	Museums, historical sites, & similar institutions	7	2 071	670	173	79	—	42.6
7121	Museums, historical sites, & similar institutions	7	2 071	670	173	79	—	42.6
71211	Museums	2	D	D	D	a	D	D
712110	Museums	2	D	D	D	a	D	D
71213	Zoos & botanical gardens	3	D	D	D	b	D	D
712130	Zoos & botanical gardens	3	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	652	266 925	75 014	16 715	7 122	25.8	9.1
7131	Amusement parks & arcades	53	16 699	3 647	715	426	19.4	6.5
71311	Amusement & theme parks	5	3 933	1 015	103	60	7.9	—
713110	Amusement & theme parks	5	3 933	1 015	103	60	7.9	—
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	a	D	D
71312	Amusement arcades	48	12 766	2 632	612	366	22.9	8.4
713120	Amusement arcades	48	12 766	2 632	612	366	22.9	8.4
7132	Gambling industries	5	14 994	1 739	317	191	—	—
71329	Other gambling industries	5	14 994	1 739	317	191	—	—
713290	Other gambling industries	5	14 994	1 739	317	191	—	—
7132902	Lottery, bingo, bookie, & other betting operation	5	14 994	1 739	317	191	—	—
7139	Other amusement & recreation services	594	235 232	69 628	15 683	6 505	27.9	9.9
71391	Golf courses & country clubs	126	90 827	31 269	6 720	2 003	18.9	15.9
713910	Golf courses & country clubs	126	90 827	31 269	6 720	2 003	18.9	15.9
71393	Marinas	62	28 514	4 688	1 006	292	44.7	1.7
713930	Marinas	62	28 514	4 688	1 006	292	44.7	1.7
71394	Fitness & recreational sports centers	248	64 793	20 312	4 815	2 962	36.1	6.7
713940	Fitness & recreational sports centers	248	64 793	20 312	4 815	2 962	36.1	6.7
7139404	Ice skating rinks	2	D	D	D	b	D	D
7139405	Roller skating rinks	35	8 157	2 256	631	327	33.1	3.2
71395	Bowling centers	40	22 902	6 418	1 607	656	12.7	2.7
713950	Bowling centers	40	22 902	6 418	1 607	656	12.7	2.7
71399	All other amusement & recreation industries	118	28 196	6 941	1 535	592	33.8	11.8
713990	All other amusement & recreation industries	118	28 196	6 941	1 535	592	33.8	11.8
7139901	Dance studios & halls	3	300	79	34	7	D	—
7139902	Concession operators of amusement devices & rides	4	384	92	20	19	45.6	6.0
7139904	Miniature golf courses	15	1 666	435	72	47	5.8	7.9
7139905	Coin-operated amusement devices (except slot machine operation)	32	15 887	3 625	861	199	22.8	10.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALABAMA									
71	Arts, entertainment, & recreation	225	148 663	138 714	55 828	12 280	4 130	18.2	4.9
711	Performing arts, spectator sports, & related industries	38	24 503	22 046	7 823	1 772	649	8.5	5.4
7111	Performing arts companies	26	16 613	15 292	6 646	1 495	601	10.5	2.2
71111	Theater companies & dinner theaters	14	11 842	10 730	4 638	1 126	247	10.7	2.8
711110	Theater companies & dinner theaters	14	11 842	10 730	4 638	1 126	247	10.7	2.8
7111101	Opera companies	2	D	D	D	D	D	D	D
7111102	Theater companies	12	D	D	D	D	a	D	D
71112	Dance companies	3	886	928	351	98	39	—	—
711120	Dance companies	3	886	928	351	98	39	—	—
71113	Musical groups & artists	9	3 885	3 634	1 657	271	315	12.3	1.0
711130	Musical groups & artists	9	3 885	3 634	1 657	271	315	12.3	1.0
7111301	Symphony orchestras & chamber music organizations	6	3 609	3 400	1 594	258	299	13.3	—
7111309	Other music groups & artists	3	276	234	63	13	16	—	14.1
7113	Promoters of performing arts, sports, & similar events ...	12	7 890	6 754	1 177	277	48	4.2	12.1
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	47	24 510	17 623	5 750	1 465	456	20.4	6.8
7121	Museums, historical sites, & similar institutions	47	24 510	17 623	5 750	1 465	456	20.4	6.8
71211	Museums	32	16 744	10 786	3 173	740	222	17.5	9.9
712110	Museums	32	16 744	10 786	3 173	740	222	17.5	9.9
71212	Historical sites	7	1 887	1 770	656	241	57	29.8	.8
712120	Historical sites	7	1 887	1 770	656	241	57	29.8	.8
71213	Zoos & botanical gardens	4	5 010	4 208	1 549	397	143	26.6	—
712130	Zoos & botanical gardens	4	5 010	4 208	1 549	397	143	26.6	—
71219	Nature parks & other similar institutions	4	869	859	372	87	34	19.1	—
712190	Nature parks & other similar institutions	4	869	859	372	87	34	19.1	—
713	Amusement, gambling, & recreation industries	140	99 650	99 045	42 255	9 043	3 025	20.1	4.3
7139	Other amusement & recreation services	140	99 650	99 045	42 255	9 043	3 025	20.1	4.3
71391	Golf courses & country clubs	57	80 732	80 189	34 181	7 330	2 166	19.0	3.4
713910	Golf courses & country clubs	57	80 732	80 189	34 181	7 330	2 166	19.0	3.4
71394	Fitness & recreational sports centers	72	18 182	18 133	7 853	1 676	844	22.8	8.5
713940	Fitness & recreational sports centers	72	18 182	18 133	7 853	1 676	844	22.8	8.5
71399	All other amusement & recreation industries	11	736	723	221	37	15	77.4	1.6
713990	All other amusement & recreation industries	11	736	723	221	37	15	77.4	1.6

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANNISTON, AL MSA								
71	Arts, entertainment, & recreation	23	3 572	1 133	212	142	34.6	31.4
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BIRMINGHAM, AL MSA								
71	Arts, entertainment, & recreation	162	112 020	26 262	6 019	2 209	11.0	9.8
711	Performing arts, spectator sports, & related industries	40	55 432	8 316	2 020	537	4.2	4.4
7112	Spectator sports	11	37 906	5 718	1 428	364	.7	4.2
71121	Spectator sports	11	37 906	5 718	1 428	364	.7	4.2
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	11 255	723	176	31	2.2	2.1
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	4 407	1 330	267	66	14.7	8.4
71141	Agents/managers for artists, athletes, & other public figures	5	4 407	1 330	267	66	14.7	8.4
711410	Agents/managers for artists, athletes, & other public figures	5	4 407	1 330	267	66	14.7	8.4
713	Amusement, gambling, & recreation industries	122	56 588	17 946	3 999	1 672	17.8	15.0
7131	Amusement parks & arcades	13	3 233	662	132	78	22.4	—
71312	Amusement arcades	13	3 233	662	132	78	22.4	—
713120	Amusement arcades	13	3 233	662	132	78	22.4	—
7139	Other amusement & recreation services	109	53 355	17 284	3 867	1 594	17.5	15.9
71391	Golf courses & country clubs	18	24 379	8 092	1 729	408	10.0	31.3
713910	Golf courses & country clubs	18	24 379	8 092	1 729	408	10.0	31.3
71394	Fitness & recreational sports centers	53	18 371	6 411	1 515	934	22.0	1.9
713940	Fitness & recreational sports centers	53	18 371	6 411	1 515	934	22.0	1.9
7139405	Roller skating rinks	7	1 700	441	112	58	13.5	11.3
71395	Bowling centers	6	5 445	1 675	444	168	—	—
713950	Bowling centers	6	5 445	1 675	444	168	—	—
71399	All other amusement & recreation industries	22	2 800	690	106	55	52.8	12.0
713990	All other amusement & recreation industries	22	2 800	690	106	55	52.8	12.0
COLUMBUS, GA—AL MSA								
71	Arts, entertainment, & recreation	47	28 418	6 376	1 288	679	18.9	8.9
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
7111102	Theater companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	21 228	5 349	1 259	663	22.2	11.9
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71391	Golf courses & country clubs	4	7 551	1 284	242	129	12.6	—
713910	Golf courses & country clubs	4	7 551	1 284	242	129	12.6	—
71394	Fitness & recreational sports centers	24	8 254	2 706	714	429	32.3	22.1
713940	Fitness & recreational sports centers	24	8 254	2 706	714	429	32.3	22.1
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
DECATUR, AL MSA								
71	Arts, entertainment, & recreation	27	6 022	1 371	291	172	56.8	10.8
711	Performing arts, spectator sports, & related industries	5	1 410	194	50	26	95.4	—
713	Amusement, gambling, & recreation industries	22	4 612	1 177	241	146	45.1	14.1
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
DOTHAN, AL MSA								
71	Arts, entertainment, & recreation	28	10 252	3 205	714	316	42.0	3.9
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 992	702	114	80	61.2	—
713940	Fitness & recreational sports centers	9	1 992	702	114	80	61.2	—
FLORENCE, AL MSA								
71	Arts, entertainment, & recreation	31	14 577	7 314	2 350	364	24.5	3.8
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	22	8 228	3 577	773	306	38.1	1.5
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	1 959	659	167	125	80.2	—
713940	Fitness & recreational sports centers	7	1 959	659	167	125	80.2	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GADSDEN, AL MSA								
71	Arts, entertainment, & recreation	19	9 051	3 199	698	235	25.0	8.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
HUNTSVILLE, AL MSA								
71	Arts, entertainment, & recreation	74	27 702	7 633	1 789	1 013	25.1	6.5
711	Performing arts, spectator sports, & related industries	9	4 849	695	118	217	12.7	—
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	65	22 853	6 938	1 671	796	27.8	7.9
7139	Other amusement & recreation services	59	D	D	D	f	D	D
71391	Golf courses & country clubs	10	5 629	1 801	340	142	22.8	13.7
713910	Golf courses & country clubs	10	5 629	1 801	340	142	22.8	13.7
71394	Fitness & recreational sports centers	33	8 262	2 921	792	438	42.4	10.7
713940	Fitness & recreational sports centers	33	8 262	2 921	792	438	42.4	10.7
7139405	Roller skating rinks	4	2 048	664	200	76	6.9	—
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
MOBILE, AL MSA								
71	Arts, entertainment, & recreation	137	90 460	21 007	4 666	2 039	15.4	4.6
711	Performing arts, spectator sports, & related industries	21	D	D	D	f	D	D
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	115	62 749	16 039	3 515	1 296	21.4	6.2
7131	Amusement parks & arcades	8	5 168	1 272	203	105	4.4	13.9
7139	Other amusement & recreation services	107	57 581	14 767	3 312	1 191	23.0	5.5
71391	Golf courses & country clubs	12	15 794	5 477	1 265	376	12.8	8.4
713910	Golf courses & country clubs	12	15 794	5 477	1 265	376	12.8	8.4
71393	Marinas	23	12 876	2 622	576	141	38.5	.3
713930	Marinas	23	12 876	2 622	576	141	38.5	.3
71394	Fitness & recreational sports centers	40	14 996	3 395	759	420	32.2	5.9
713940	Fitness & recreational sports centers	40	14 996	3 395	759	420	32.2	5.9
71395	Bowling centers	4	2 767	645	150	75	7.0	—
713950	Bowling centers	4	2 767	645	150	75	7.0	—
71399	All other amusement & recreation industries	28	11 148	2 628	562	179	10.8	8.4
713990	All other amusement & recreation industries	28	11 148	2 628	562	179	10.8	8.4
7139905	Coin-operated amusement devices (except slot machine operation)	8	8 132	1 956	437	117	6.0	6.4
MONTGOMERY, AL MSA								
71	Arts, entertainment, & recreation	49	23 131	5 756	1 392	609	20.3	4.5
711	Performing arts, spectator sports, & related industries	11	2 414	393	78	30	21.6	22.2
713	Amusement, gambling, & recreation industries	38	20 717	5 363	1 314	579	20.2	2.5
7139	Other amusement & recreation services	31	D	D	D	f	D	D
71391	Golf courses & country clubs	6	5 778	1 928	436	130	17.6	—
713910	Golf courses & country clubs	6	5 778	1 928	436	130	17.6	—
71394	Fitness & recreational sports centers	14	4 880	1 408	344	267	12.6	7.0
713940	Fitness & recreational sports centers	14	4 880	1 408	344	267	12.6	7.0
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	2 432	676	178	42	92.6	1.9
713990	All other amusement & recreation industries	8	2 432	676	178	42	92.6	1.9
TUSCALOOSA, AL MSA								
71	Arts, entertainment, & recreation	34	10 578	2 621	611	297	60.5	5.3
713	Amusement, gambling, & recreation industries	33	D	D	D	e	D	D
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	2 922	1 122	272	150	52.0	6.6
713940	Fitness & recreational sports centers	12	2 922	1 122	272	150	52.0	6.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE ALABAMA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	203	127 504	25 268	6 040	1 949	13.5	5.9
711	Performing arts, spectator sports, & related industries	32	D	D	D	f	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	14	D	D	D	e	D	D
71121	Spectator sports	14	D	D	D	e	D	D
711212	Racetracks	11	D	D	D	e	D	D
7112122	Auto racetrack operation	10	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	167	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	160	D	D	D	g	D	D
71391	Golf courses & country clubs	50	21 230	6 891	1 456	468	23.2	15.2
713910	Golf courses & country clubs	50	21 230	6 891	1 456	468	23.2	15.2
71393	Marinas	17	9 099	1 192	260	83	26.3	2.7
713930	Marinas	17	9 099	1 192	260	83	26.3	2.7
71394	Fitness & recreational sports centers	59	7 032	2 169	501	323	47.5	14.8
713940	Fitness & recreational sports centers	59	7 032	2 169	501	323	47.5	14.8
71395	Bowling centers	16	D	D	D	c	D	D
713950	Bowling centers	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ANNISTON, AL MSA									
71	Arts, entertainment, & recreation	5	2 053	1 872	890	173	58	9.0	—
713	Amusement, gambling, & recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	D	b	D	D
BIRMINGHAM, AL MSA									
71	Arts, entertainment, & recreation	44	48 976	42 402	18 008	3 697	1 045	19.2	2.6
711	Performing arts, spectator sports, & related industries	10	5 730	5 238	2 043	319	244	13.9	5.9
7111	Performing arts companies	7	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	9	12 550	6 773	1 964	402	84	10.6	1.6
7121	Museums, historical sites, & similar institutions	9	12 550	6 773	1 964	402	84	10.6	1.6
71211	Museums	7	D	D	D	D	b	D	D
712110	Museums	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	30 696	30 391	14 001	2 976	717	23.7	2.3
7139	Other amusement & recreation services	25	30 696	30 391	14 001	2 976	717	23.7	2.3
71391	Golf courses & country clubs	10	28 960	28 695	13 256	2 865	676	20.1	2.3
713910	Golf courses & country clubs	10	28 960	28 695	13 256	2 865	676	20.1	2.3
71394	Fitness & recreational sports centers	11	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	11	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
COLUMBUS, GA—AL MSA									
71	Arts, entertainment, & recreation	19	49 333	31 008	9 541	2 328	552	21.3	.8
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
DECATUR, AL MSA									
71	Arts, entertainment, & recreation	4	4 127	4 152	1 574	362	94	—	—
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D
DOTHAN, AL MSA									
71	Arts, entertainment, & recreation	9	5 734	5 202	1 863	495	114	3.9	—
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D
FLORENCE, AL MSA									
71	Arts, entertainment, & recreation	5	2 441	2 596	801	181	51	13.6	30.3
GADSDEN, AL MSA									
71	Arts, entertainment, & recreation	5	1 526	1 472	504	104	37	69.3	.8
HUNTSVILLE, AL MSA									
71	Arts, entertainment, & recreation	34	9 987	10 062	4 403	963	392	10.2	4.0
713	Amusement, gambling, & recreation industries	29	8 012	8 069	3 300	645	256	12.7	5.0
7139	Other amusement & recreation services	29	8 012	8 069	3 300	645	256	12.7	5.0
71394	Fitness & recreational sports centers	26	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	26	D	D	D	D	c	D	D
MOBILE, AL MSA									
71	Arts, entertainment, & recreation	37	23 322	22 885	8 451	2 158	796	13.8	5.8
711	Performing arts, spectator sports, & related industries	6	3 104	2 846	441	93	21	15.1	2.6
712	Museums, historical sites, & similar institutions	11	6 380	5 576	1 825	482	200	25.4	10.5
7121	Museums, historical sites, & similar institutions	11	6 380	5 576	1 825	482	200	25.4	10.5
713	Amusement, gambling, & recreation industries	20	13 838	14 463	6 185	1 583	575	8.1	4.3
7139	Other amusement & recreation services	20	13 838	14 463	6 185	1 583	575	8.1	4.3
71391	Golf courses & country clubs	4	8 670	9 446	3 952	1 041	263	3.1	—
713910	Golf courses & country clubs	4	8 670	9 446	3 952	1 041	263	3.1	—
71394	Fitness & recreational sports centers	14	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	14	D	D	D	D	e	D	D
MONTGOMERY, AL MSA									
71	Arts, entertainment, & recreation	21	22 931	21 438	9 483	2 087	584	5.8	9.8
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	D	c	D	D
7111102	Theater companies	1	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	11 102	11 076	5 026	985	320	7.1	13.1
7139	Other amusement & recreation services	12	11 102	11 076	5 026	985	320	7.1	13.1
71391	Golf courses & country clubs	6	D	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TUSCALOOSA, AL MSA									
71	Arts, entertainment, & recreation	9	6 295	5 657	2 391	468	357	20.1	—
713	Amusement, gambling, & recreation industries	6	5 392	4 783	2 116	412	341	17.2	—
7139	Other amusement & recreation services	6	5 392	4 783	2 116	412	341	17.2	—
AREA OUTSIDE ALABAMA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	51	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	D	f	D	D
7139	Other amusement & recreation services	34	D	D	D	D	f	D	D
71391	Golf courses & country clubs	25	14 868	14 466	5 254	1 125	384	50.1	4.2
713910	Golf courses & country clubs	25	14 868	14 466	5 254	1 125	384	50.1	4.2
71394	Fitness & recreational sports centers	9	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUTAUGA COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALDWIN COUNTY, AL								
71	Arts, entertainment, & recreation	60	35 191	9 284	1 896	619	17.1	6.2
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	54	33 478	9 141	1 866	598	17.9	5.7
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	51	D	D	D	f	D	D
71391	Golf courses & country clubs	8	11 608	3 998	896	248	13.8	8.7
713910	Golf courses & country clubs	8	11 608	3 998	896	248	13.8	8.7
71393	Marinas	16	9 043	1 722	362	103	38.9	.4
713930	Marinas	16	9 043	1 722	362	103	38.9	.4
71394	Fitness & recreational sports centers	14	3 065	999	213	124	6.5	15.4
713940	Fitness & recreational sports centers	14	3 065	999	213	124	6.5	15.4
71399	All other amusement & recreation industries	12	6 277	1 499	293	69	4.3	6.1
713990	All other amusement & recreation industries	12	6 277	1 499	293	69	4.3	6.1
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
BARBOUR COUNTY, AL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BIBB COUNTY, AL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BLOUNT COUNTY, AL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BULLOCK COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUTLER COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
CALHOUN COUNTY, AL								
71	Arts, entertainment, & recreation	23	3 572	1 133	212	142	34.6	31.4
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
CHAMBERS COUNTY, AL								
71	Arts, entertainment, & recreation	6	757	190	33	23	66.8	—
CHILTON COUNTY, AL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
CHOCTAW COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLARKE COUNTY, AL								
71	Arts, entertainment, & recreation	3	557	181	42	26	34.3	65.7
CLEBURNE COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COFFEE COUNTY, AL								
71	Arts, entertainment, & recreation	4	825	304	72	43	45.7	1.6
COLBERT COUNTY, AL								
71	Arts, entertainment, & recreation	11	2 869	1 424	304	112	52.0	2.7
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
COOSA COUNTY, AL								
71	Arts, entertainment, & recreation	6	1 623	471	131	37	63.0	4.9
713	Amusement, gambling, & recreation industries	6	1 623	471	131	37	63.0	4.9
7139	Other amusement & recreation services	6	1 623	471	131	37	63.0	4.9
COVINGTON COUNTY, AL								
71	Arts, entertainment, & recreation	7	4 017	440	16	15	14.9	18.5
711	Performing arts, spectator sports, & related industries	3	2 939	306	—	—	D	—
CRENSHAW COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CULLMAN COUNTY, AL								
71	Arts, entertainment, & recreation	10	1 518	546	121	39	47.0	4.9
713	Amusement, gambling, & recreation industries	10	1 518	546	121	39	47.0	4.9
7139	Other amusement & recreation services	10	1 518	546	121	39	47.0	4.9
DALE COUNTY, AL								
71	Arts, entertainment, & recreation	4	1 219	333	81	45	92.9	—
DALLAS COUNTY, AL								
71	Arts, entertainment, & recreation	6	444	141	28	13	84.7	15.3

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DEKALB COUNTY, AL								
71	Arts, entertainment, & recreation	10	12 263	3 350	851	93	1.4	3.9
711	Performing arts, spectator sports, & related industries	5	10 762	2 930	764	59	—	1.0
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
ELMORE COUNTY, AL								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
ESCAMBIA COUNTY, AL								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
ETOWAH COUNTY, AL								
71	Arts, entertainment, & recreation	19	9 051	3 199	698	235	25.0	8.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
FAYETTE COUNTY, AL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FRANKLIN COUNTY, AL								
71	Arts, entertainment, & recreation	8	1 216	141	36	23	96.5	3.5
GENEVA COUNTY, AL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GREENE COUNTY, AL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
HALE COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HENRY COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOUSTON COUNTY, AL								
71	Arts, entertainment, & recreation	24	9 033	2 872	633	271	35.1	4.4
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
JACKSON COUNTY, AL								
71	Arts, entertainment, & recreation	9	1 451	412	96	32	78.5	16.1

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, AL								
71	Arts, entertainment, & recreation	119	89 120	21 070	4 838	1 787	9.1	11.4
711	Performing arts, spectator sports, & related industries	28	45 905	7 010	1 707	447	2.6	4.6
7112	Spectator sports	8	D	D	D	e	D	D
71121	Spectator sports	8	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	91	43 215	14 060	3 131	1 340	15.9	18.5
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	12	20 166	6 421	1 388	307	10.4	37.3
713910	Golf courses & country clubs	12	20 166	6 421	1 388	307	10.4	37.3
71394	Fitness & recreational sports centers	46	15 528	5 639	1 310	835	21.3	2.2
713940	Fitness & recreational sports centers	46	15 528	5 639	1 310	835	21.3	2.2
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
LAMAR COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAUDERDALE COUNTY, AL								
71	Arts, entertainment, & recreation	20	11 708	5 890	2 046	252	17.8	4.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
LEE COUNTY, AL								
71	Arts, entertainment, & recreation	18	9 453	3 109	627	362	9.8	2.9
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	1 593	495	98	103	11.5	16.9
713940	Fitness & recreational sports centers	10	1 593	495	98	103	11.5	16.9
LIMESTONE COUNTY, AL								
71	Arts, entertainment, & recreation	8	727	225	47	27	61.1	38.9
LOWNDES COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MACON COUNTY, AL								
71	Arts, entertainment, & recreation	4	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	e	D	D
71121	Spectator sports	2	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MADISON COUNTY, AL								
71	Arts, entertainment, & recreation	66	26 975	7 408	1 742	986	24.2	5.6
711	Performing arts, spectator sports, & related industries	9	4 849	695	118	217	12.7	—
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	57	22 126	6 713	1 624	769	26.7	6.9
7139	Other amusement & recreation services	51	D	D	D	f	D	D
71391	Golf courses & country clubs	7	5 300	1 714	325	136	21.4	11.1
713910	Golf courses & country clubs	7	5 300	1 714	325	136	21.4	11.1
71394	Fitness & recreational sports centers	28	7 864	2 783	760	417	40.8	10.0
713940	Fitness & recreational sports centers	28	7 864	2 783	760	417	40.8	10.0
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
MARENGO COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
MARION COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARSHALL COUNTY, AL								
71	Arts, entertainment, & recreation	20	5 954	1 494	312	147	32.6	10.0
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
MOBILE COUNTY, AL								
71	Arts, entertainment, & recreation	77	55 269	11 723	2 770	1 420	14.3	3.6
711	Performing arts, spectator sports, & related industries	16	25 998	4 825	1 121	722	1.7	—
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	61	29 271	6 898	1 649	698	25.4	6.8
7139	Other amusement & recreation services	56	D	D	D	f	D	D
71393	Marinas	7	3 833	900	214	38	37.6	—
713930	Marinas	7	3 833	900	214	38	37.6	—
71394	Fitness & recreational sports centers	26	11 931	2 396	546	296	38.8	3.4
713940	Fitness & recreational sports centers	26	11 931	2 396	546	296	38.8	3.4
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	16	4 871	1 129	269	110	19.2	11.5
713990	All other amusement & recreation industries	16	4 871	1 129	269	110	19.2	11.5
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	b	D	D
MONROE COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONTGOMERY COUNTY, AL								
71	Arts, entertainment, & recreation	40	20 935	5 160	1 275	560	13.6	4.0
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	f	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	e	D	D
713940	Fitness & recreational sports centers	12	D	D	D	e	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MORGAN COUNTY, AL								
71	Arts, entertainment, & recreation	27	6 022	1 371	291	172	56.8	10.8
711	Performing arts, spectator sports, & related industries	5	1 410	194	50	26	95.4	—
713	Amusement, gambling, & recreation industries	22	4 612	1 177	241	146	45.1	14.1
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
PICKENS COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PIKE COUNTY, AL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
RANDOLPH COUNTY, AL								
71	Arts, entertainment, & recreation	3	389	71	11	4	32.6	67.4
RUSSELL COUNTY, AL								
71	Arts, entertainment, & recreation	4	871	223	48	36	98.4	1.6
ST. CLAIR COUNTY, AL								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
SHELBY COUNTY, AL								
71	Arts, entertainment, & recreation	30	19 658	4 510	1 024	355	9.5	2.9
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	2 843	772	205	99	25.8	.6
713940	Fitness & recreational sports centers	7	2 843	772	205	99	25.8	.6
SUMTER COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TALLADEGA COUNTY, AL								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	1 531	629	124	41	64.1	7.8
7139	Other amusement & recreation services	8	1 531	629	124	41	64.1	7.8
TALLAPOOSA COUNTY, AL								
71	Arts, entertainment, & recreation	7	3 396	1 096	263	59	19.6	2.6
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
TUSCALOOSA COUNTY, AL								
71	Arts, entertainment, & recreation	34	10 578	2 621	611	297	60.5	5.3
713	Amusement, gambling, & recreation industries	33	D	D	D	e	D	D
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	2 922	1 122	272	150	52.0	6.6
713940	Fitness & recreational sports centers	12	2 922	1 122	272	150	52.0	6.6
WALKER COUNTY, AL								
71	Arts, entertainment, & recreation	15	4 523	883	187	69	62.5	13.9
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	WASHINGTON COUNTY, AL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WILCOX COUNTY, AL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WINSTON COUNTY, AL							
71	Arts, entertainment, & recreation	3	1 120	236	39	12	D	31.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ALABASTER, AL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ALBERTVILLE, AL							
71	Arts, entertainment, & recreation	6	1 886	482	107	56	64.2	21.5
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
	ALEXANDER CITY, AL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	ALICEVILLE, AL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ANDALUSIA, AL							
71	Arts, entertainment, & recreation	4	1 078	134	16	15	16.0	69.0
	ANNISTON, AL							
71	Arts, entertainment, & recreation	9	1 306	578	110	73	34.2	25.5
	ARAB, AL *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ARAB, AL (MARSHALL COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ATHENS, AL							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
	ATMORE, AL							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	AUBURN, AL							
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BAY MINETTE, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BESSEMER, AL								
71	Arts, entertainment, & recreation	5	1 606	477	110	55	78.5	—
713	Amusement, gambling, & recreation industries	5	1 606	477	110	55	78.5	—
7139	Other amusement & recreation services	5	1 606	477	110	55	78.5	—
BIRMINGHAM, AL *								
71	Arts, entertainment, & recreation	41	58 183	13 129	2 993	1 092	5.4	6.5
711	Performing arts, spectator sports, & related industries	15	38 221	6 353	1 520	425	2.4	1.3
7112	Spectator sports	3	D	D	D	e	D	D
71121	Spectator sports	3	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	26	19 962	6 776	1 473	667	11.2	16.4
7139	Other amusement & recreation services	22	D	D	D	f	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	8 800	3 453	817	498	16.1	.5
713940	Fitness & recreational sports centers	10	8 800	3 453	817	498	16.1	.5
BIRMINGHAM, AL (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	35	56 302	12 678	2 902	1 031	4.1	6.3
711	Performing arts, spectator sports, & related industries	13	D	D	D	e	D	D
7112	Spectator sports	3	D	D	D	e	D	D
71121	Spectator sports	3	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	f	D	D
7139	Other amusement & recreation services	18	D	D	D	f	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	e	D	D
713940	Fitness & recreational sports centers	8	D	D	D	e	D	D
BIRMINGHAM, AL (SHELBY COUNTY PART) *								
71	Arts, entertainment, & recreation	6	1 881	451	91	61	45.7	12.4
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BOAZ, AL *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BOAZ, AL (ETOWAH COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOAZ, AL (MARSHALL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRIDGEPORT, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRIGHTON, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CENTREVILLE, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHICKASAW, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CITRONELLE, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
CLANTON, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CULLMAN, AL								
71	Arts, entertainment, & recreation	5	552	117	28	11	100.0	—
DADEVILLE, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DAPHNE, AL								
71	Arts, entertainment, & recreation	6	2 545	987	235	92	4.9	—
713	Amusement, gambling, & recreation industries	6	2 545	987	235	92	4.9	—
7139	Other amusement & recreation services	6	2 545	987	235	92	4.9	—
DECATUR, AL *								
71	Arts, entertainment, & recreation	20	4 783	1 081	242	134	46.6	13.6
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
DECATUR, AL (MORGAN COUNTY PART) *								
71	Arts, entertainment, & recreation	20	4 783	1 081	242	134	46.6	13.6
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
DEMOPOLIS, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
DOTHAN, AL *								
71	Arts, entertainment, & recreation	21	8 191	2 629	529	233	37.1	4.9
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
DOTHAN, AL (HOUSTON COUNTY PART) *								
71	Arts, entertainment, & recreation	21	8 191	2 629	529	233	37.1	4.9
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
ELBA, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ENTERPRISE, AL *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ENTERPRISE, AL (COFFEE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
EUFAULA, AL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
FAIRHOPE, AL								
71	Arts, entertainment, & recreation	8	3 891	869	199	63	28.1	27.6
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
FAYETTE, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FLORENCE, AL								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	3 261	871	203	136	54.1	1.9
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
FOLEY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
FORT PAYNE, AL								
71	Arts, entertainment, & recreation	7	11 774	3 265	847	87	—	3.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
FULTONDALE, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GADSDEN, AL								
71	Arts, entertainment, & recreation	10	3 950	1 449	317	103	16.8	9.1
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
GARDENDALE, AL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
GENEVA, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GLENCOE, AL *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
GLENCOE, AL (ETOWAH COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
GREENVILLE, AL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
GULF SHORES, AL								
71	Arts, entertainment, & recreation	10	10 065	3 086	572	215	12.4	.4
713	Amusement, gambling, & recreation industries	10	10 065	3 086	572	215	12.4	.4
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
GUNTERSVILLE, AL								
71	Arts, entertainment, & recreation	5	1 303	301	67	30	36.1	13.5

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							From administrative records ¹	Estimated ²
HAMILTON, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARTSELLE, AL								
71	Arts, entertainment, & recreation	3	340	49	8	4	D	-
HEFLIN, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOMEWOOD, AL								
71	Arts, entertainment, & recreation	12	1 778	512	86	51	16.1	7.3
HOOVER, AL *								
71	Arts, entertainment, & recreation	12	3 363	919	204	112	13.9	11.0
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
HOOVER, AL (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
HOOVER, AL (SHELBY COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HUEYTOWN, AL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HUNTSVILLE, AL *								
71	Arts, entertainment, & recreation	50	22 421	6 596	1 538	884	24.7	4.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	46	D	D	D	f	D	D
7139	Other amusement & recreation services	41	D	D	D	f	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	21	7 199	2 555	692	358	42.5	7.5
713940	Fitness & recreational sports centers	21	7 199	2 555	692	358	42.5	7.5
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
HUNTSVILLE, AL (MADISON COUNTY PART) *								
71	Arts, entertainment, & recreation	50	22 421	6 596	1 538	884	24.7	4.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	46	D	D	D	f	D	D
7139	Other amusement & recreation services	41	D	D	D	f	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	21	7 199	2 555	692	358	42.5	7.5
713940	Fitness & recreational sports centers	21	7 199	2 555	692	358	42.5	7.5
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
IRONDALE, AL								
71	Arts, entertainment, & recreation	4	703	139	38	22	8.7	-

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							From administrative records ¹	Estimated ²
JACKSON, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JACKSONVILLE, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JASPER, AL								
71	Arts, entertainment, & recreation	12	4 330	859	183	67	60.9	14.5
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
LANETT, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LINCOLN, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LINDEN, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVINGSTON, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LUVERNE, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MADISON, AL *								
71	Arts, entertainment, & recreation	6	874	347	97	58	46.6	24.7
MADISON, AL (MADISON COUNTY PART) *								
71	Arts, entertainment, & recreation	6	874	347	97	58	46.6	24.7
MOBILE, AL								
71	Arts, entertainment, & recreation	51	37 843	7 206	1 687	849	19.0	2.4
711	Performing arts, spectator sports, & related industries	11	15 665	2 248	500	313	2.3	—
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	40	22 178	4 958	1 187	536	30.9	4.1
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71394	Fitness & recreational sports centers	19	11 186	2 243	539	288	40.1	3.1
713940	Fitness & recreational sports centers	19	11 186	2 243	539	288	40.1	3.1
71399	All other amusement & recreation industries	11	3 973	897	219	80	20.2	14.1
713990	All other amusement & recreation industries	11	3 973	897	219	80	20.2	14.1
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	b	D	D
MONTEVALLO, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONTGOMERY, AL								
71	Arts, entertainment, & recreation	35	19 438	4 783	1 151	526	14.1	4.3
711	Performing arts, spectator sports, & related industries	8	1 924	275	57	16	8.4	23.3
713	Amusement, gambling, & recreation industries	27	17 514	4 508	1 094	510	14.7	2.2
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	e	D	D
713940	Fitness & recreational sports centers	12	D	D	D	e	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MOODY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNTAIN BROOK, AL								
71	Arts, entertainment, & recreation	5	1 095	376	80	69	75.3	—
MUSCLE SHOALS, AL								
71	Arts, entertainment, & recreation	4	1 717	1 061	217	60	21.4	2.9
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
NEW HOPE, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTHPORT, AL								
71	Arts, entertainment, & recreation	9	3 071	505	122	63	86.2	8.6
713	Amusement, gambling, & recreation industries	9	3 071	505	122	63	86.2	8.6
7139	Other amusement & recreation services	8	D	D	D	b	D	D
ONEONTA, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OPELIKA, AL								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
OPP, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ORANGE BEACH, AL								
71	Arts, entertainment, & recreation	7	8 495	1 776	371	68	—	.4
713	Amusement, gambling, & recreation industries	7	8 495	1 776	371	68	—	.4
7139	Other amusement & recreation services	7	8 495	1 776	371	68	—	.4
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	b	D	D
OXFORD, AL *								
71	Arts, entertainment, & recreation	7	875	263	57	31	21.1	—
OXFORD, AL (CALHOUN COUNTY PART) *								
71	Arts, entertainment, & recreation	7	875	263	57	31	21.1	—
OZARK, AL								
71	Arts, entertainment, & recreation	4	1 219	333	81	45	92.9	—
PELHAM, AL								
71	Arts, entertainment, & recreation	5	8 076	1 034	223	42	1.9	2.5
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
PELL CITY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PHENIX CITY, AL *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
	PHENIX CITY, AL (RUSSELL COUNTY PART) *							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	PLEASANT GROVE, AL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	PRATTVILLE, AL *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	PRATTVILLE, AL (AUTAUGA COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	RAINBOW CITY, AL							
71	Arts, entertainment, & recreation	5	1 717	579	130	48	43.4	—
713	Amusement, gambling, & recreation industries	5	1 717	579	130	48	43.4	—
7139	Other amusement & recreation services	5	1 717	579	130	48	43.4	—
	RED BAY, AL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ROANOKE, AL							
71	Arts, entertainment, & recreation	3	389	71	11	4	32.6	67.4
	ROBERTSDALE, AL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	RUSSELLVILLE, AL							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
	SARALAND, AL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	SATSUMA, AL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	SCOTTSBORO, AL							
71	Arts, entertainment, & recreation	6	841	214	47	20	62.9	27.8
	SELMA, AL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	SHEFFIELD, AL							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	SYLACAUGA, AL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	TALLADEGA, AL							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	TARRANT, AL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	TROY, AL							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
TRUSSVILLE, AL *								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
TRUSSVILLE, AL (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
TUSCALOOSA, AL								
71	Arts, entertainment, & recreation	20	4 930	1 743	388	204	23.8	6.1
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 075	910	224	123	32.4	9.3
713940	Fitness & recreational sports centers	8	2 075	910	224	123	32.4	9.3
TUSCUMBIA, AL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TUSKEGEE, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
UNION SPRINGS, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VALLEY, AL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
VESTAVIA HILLS, AL *								
71	Arts, entertainment, & recreation	5	6 884	2 382	549	205	2.1	64.1
713	Amusement, gambling, & recreation industries	5	6 884	2 382	549	205	2.1	64.1
7139	Other amusement & recreation services	5	6 884	2 382	549	205	2.1	64.1
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
VESTAVIA HILLS, AL (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	5	6 884	2 382	549	205	2.1	64.1
713	Amusement, gambling, & recreation industries	5	6 884	2 382	549	205	2.1	64.1
7139	Other amusement & recreation services	5	6 884	2 382	549	205	2.1	64.1
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
WETUMPKA, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BALDWIN COUNTY, AL								
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
BALANCE OF BIBB COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BLOUNT COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF CALHOUN COUNTY, AL								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CHAMBERS COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CHILTON COUNTY, AL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
BALANCE OF CHOCTAW COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CLARKE COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CLEBURNE COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COLBERT COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COOSA COUNTY, AL								
71	Arts, entertainment, & recreation	6	1 623	471	131	37	63.0	4.9
713	Amusement, gambling, & recreation industries	6	1 623	471	131	37	63.0	4.9
7139	Other amusement & recreation services	6	1 623	471	131	37	63.0	4.9
BALANCE OF COVINGTON COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
BALANCE OF CULLMAN COUNTY, AL								
71	Arts, entertainment, & recreation	5	966	429	93	28	16.7	7.7
BALANCE OF DALLAS COUNTY, AL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF DEKALB COUNTY, AL								
71	Arts, entertainment, & recreation	3	489	85	4	6	D	21.3
BALANCE OF ELMORE COUNTY, AL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF ESCAMBIA COUNTY, AL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
BALANCE OF ETOWAH COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GENEVA COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF GREENE COUNTY, AL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BALANCE OF HALE COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HENRY COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HOUSTON COUNTY, AL								
71	Arts, entertainment, & recreation	3	842	243	104	38	D	—
BALANCE OF JACKSON COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, AL								
71	Arts, entertainment, & recreation	24	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71391	Golf courses & country clubs	4	6 090	1 922	435	99	—	—
713910	Golf courses & country clubs	4	6 090	1 922	435	99	—	—
71394	Fitness & recreational sports centers	10	1 350	510	115	61	43.0	4.7
713940	Fitness & recreational sports centers	10	1 350	510	115	61	43.0	4.7
BALANCE OF LAMAR COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LAUDERDALE COUNTY, AL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF LEE COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LIMESTONE COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LOWNDES COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MACON COUNTY, AL								
71	Arts, entertainment, & recreation	2	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	e	D	D
71121	Spectator sports	2	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
BALANCE OF MADISON COUNTY, AL								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	a	D	D
71121	Spectator sports	4	D	D	D	a	D	D
BALANCE OF MARSHALL COUNTY, AL								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MOBILE COUNTY, AL								
71	Arts, entertainment, & recreation	20	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	5	10 333	2 577	621	409	.8	—
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
BALANCE OF MONROE COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, AL								
71	Arts, entertainment, & recreation	5	1 497	377	124	34	7.8	—
BALANCE OF MORGAN COUNTY, AL								
71	Arts, entertainment, & recreation	4	899	241	41	34	100.0	—
BALANCE OF PICKENS COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF RUSSELL COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ST. CLAIR COUNTY, AL								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	1 781	280	57	19	62.5	8.3
7139	Other amusement & recreation services	6	1 781	280	57	19	62.5	8.3
BALANCE OF SHELBY COUNTY, AL								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BALANCE OF TALLADEGA COUNTY, AL								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
BALANCE OF TALLAPOOSA COUNTY, AL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF TUSCALOOSA COUNTY, AL								
71	Arts, entertainment, & recreation	5	2 577	373	101	30	100.0	—
713	Amusement, gambling, & recreation industries	5	2 577	373	101	30	100.0	—
7139	Other amusement & recreation services	5	2 577	373	101	30	100.0	—
BALANCE OF WALKER COUNTY, AL								
71	Arts, entertainment, & recreation	3	193	24	4	2	100.0	—
BALANCE OF WASHINGTON COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WILCOX COUNTY, AL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF WINSTON COUNTY, AL							
71	Arts, entertainment, & recreation	3	1 120	236	39	12	D	31.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent

7929 (pt) Actors and Actresses

8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical
 Fitness Centers

7997 (pt) Membership Recreation Clubs With
 Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

ALABAMA

Arab is in Cullman and Marshall Counties.

Birmingham is in Jefferson and Shelby Counties.

Boaz is in Etowah and Marshall Counties.

Childersburg is in Shelby and Talladega Counties.

Decatur is in Limestone and Morgan Counties.

Dothan is in Dale, Henry, and Houston Counties.

Enterprise is in Coffee and Dale Counties.

Glencoe is in Calhoun and Etowah Counties.

Haleyville is in Marion and Winston Counties.

Hoover is in Jefferson and Shelby Counties.

Huntsville is in Limestone and Madison Counties.

Leeds is in Jefferson, St. Clair, and Shelby Counties.

Madison is in Limestone and Madison Counties.

Oxford is in Calhoun and Talladega Counties.

Phenix City is in Lee and Russell Counties.

Piedmont is in Calhoun and Cherokee Counties.

Prattville is in Autauga and Elmore Counties.

Southside is in Calhoun and Etowah Counties.

Spanish Fort was incorporated in July 1993.

Sumiton is in Jefferson and Walker Counties.

Tallassee is in Elmore and Tallapoosa Counties.

Trussville is in Jefferson and St. Clair Counties; it annexed into St. Clair County in May 1992.

Vestavia Hills is in Jefferson and Shelby Counties.

Winfield is in Fayette and Marion Counties.

Appendix E. Metropolitan Areas

ALABAMA

Anniston, AL MSA

Calhoun County, AL

Birmingham, AL MSA

Blount County, AL

Jefferson County, AL

St. Clair County, AL

Shelby County, AL

Columbus, GA—AL MSA

Russell County, AL

Chattahoochee County, GA

Harris County, GA

Muscogee County, GA

Decatur, AL MSA

Lawrence County, AL

Morgan County, AL

Dothan, AL MSA

Dale County, AL

Houston County, AL

Florence, AL MSA

Colbert County, AL

Lauderdale County, AL

Gadsden, AL MSA

Etowah County, AL

Huntsville, AL MSA

Limestone County, AL

Arkansas

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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1997 Economic Census *Arts, Entertainment, and Recreation* Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARKANSAS								
71	Arts, entertainment, & recreation	594	228 733	56 790	12 820	5 343	20.5	12.7
711	Performing arts, spectator sports, & related industries	91	78 538	14 967	4 222	1 536	5.6	3.1
7111	Performing arts companies	13	5 344	1 582	282	124	5.8	—
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
7111102	Theater companies	2	D	D	D	b	D	D
7111103	Dinner theaters	2	D	D	D	b	D	D
71113	Musical groups & artists	8	2 378	536	84	35	—	—
711130	Musical groups & artists	8	2 378	536	84	35	—	—
7111309	Other music groups & artists	8	2 378	536	84	35	—	—
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	a	D	D
7112	Spectator sports	36	63 649	10 875	3 452	1 306	4.3	2.3
71121	Spectator sports	36	63 649	10 875	3 452	1 306	4.3	2.3
711211	Sports teams & clubs	1	D	D	D	a	D	D
7112112	Baseball clubs	1	D	D	D	a	D	D
711212	Racetracks	10	D	D	D	g	D	D
7112121	Dog racetrack operation	1	D	D	D	e	D	D
7112122	Auto racetrack operation	8	1 956	187	9	26	24.5	11.0
7112123	Horse racetrack operation	1	D	D	D	f	D	D
711219	Other spectator sports	25	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	25	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	18	5 004	441	68	22	16.5	17.7
71131	Promoters of performing arts, sports, & similar events w/facility	3	178	13	3	2	91.0	9.0
711310	Promoters of performing arts, sports, & similar events w/facility	3	178	13	3	2	91.0	9.0
71132	Promoters of performing arts, sports, & similar events w/o facil	15	4 826	428	65	20	13.7	18.1
711320	Promoters of performing arts, sports, & similar events w/o facil	15	4 826	428	65	20	13.7	18.1
7114	Agents/managers for artists, athletes, & other public figures	6	1 406	439	100	10	10.4	8.7
71141	Agents/managers for artists, athletes, & other public figures	6	1 406	439	100	10	10.4	8.7
711410	Agents/managers for artists, athletes, & other public figures	6	1 406	439	100	10	10.4	8.7
7115	Independent artists, writers, & performers	18	3 135	1 630	320	74	11.0	.9
71151	Independent artists, writers, & performers	18	3 135	1 630	320	74	11.0	.9
711510	Independent artists, writers, & performers	18	3 135	1 630	320	74	11.0	.9
712	Museums, historical sites, & similar institutions	16	1 916	551	91	48	24.3	.7
7121	Museums, historical sites, & similar institutions	16	1 916	551	91	48	24.3	.7
71211	Museums	4	505	142	31	13	36.4	—
712110	Museums	4	505	142	31	13	36.4	—
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	3	D	D	D	a	D	D
712130	Zoos & botanical gardens	3	D	D	D	a	D	D
71219	Nature parks & other similar institutions	8	865	210	27	20	26.1	1.5
712190	Nature parks & other similar institutions	8	865	210	27	20	26.1	1.5
713	Amusement, gambling, & recreation industries	487	148 279	41 272	8 507	3 759	28.4	18.0
7131	Amusement parks & arcades	22	8 543	1 913	338	149	20.3	16.5
71311	Amusement & theme parks	2	D	D	D	a	D	D
713110	Amusement & theme parks	2	D	D	D	a	D	D
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	a	D	D
71312	Amusement arcades	20	D	D	D	c	D	D
713120	Amusement arcades	20	D	D	D	c	D	D
7132	Gambling industries	11	2 038	556	125	79	45.0	6.8
71329	Other gambling industries	11	2 038	556	125	79	45.0	6.8
713290	Other gambling industries	11	2 038	556	125	79	45.0	6.8
7132902	Lottery, bingo, bookie, & other betting operation	11	2 038	556	125	79	45.0	6.8
7139	Other amusement & recreation services	454	137 698	38 803	8 044	3 531	28.7	18.2
71391	Golf courses & country clubs	92	51 580	16 901	3 233	1 168	18.7	31.2
713910	Golf courses & country clubs	92	51 580	16 901	3 233	1 168	18.7	31.2
71393	Marinas	47	13 729	2 352	351	152	38.8	2.2
713930	Marinas	47	13 729	2 352	351	152	38.8	2.2
71394	Fitness & recreational sports centers	150	35 647	10 662	2 462	1 315	37.2	12.5
713940	Fitness & recreational sports centers	150	35 647	10 662	2 462	1 315	37.2	12.5
7139405	Roller skating rinks	22	3 979	1 032	247	143	38.2	1.0
71395	Bowling centers	46	13 393	3 895	1 008	457	32.1	11.0
713950	Bowling centers	46	13 393	3 895	1 008	457	32.1	11.0
71399	All other amusement & recreation industries	119	23 349	4 993	990	439	29.8	11.7
713990	All other amusement & recreation industries	119	23 349	4 993	990	439	29.8	11.7
7139901	Dance studios & halls	3	234	45	7	6	D	—
7139902	Concession operators of amusement devices & rides	6	296	77	18	5	67.6	16.6
7139904	Miniature golf courses	10	1 935	372	54	46	—	2.5
7139905	Coin-operated amusement devices (except slot machine operation)	29	10 544	1 953	429	107	18.3	5.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ARKANSAS									
71	Arts, entertainment, & recreation	185	86 553	84 011	30 429	6 232	2 198	27.4	7.9
711	Performing arts, spectator sports, & related industries	31	23 247	22 365	6 895	1 340	406	4.7	4.5
7111	Performing arts companies	17	14 416	13 680	5 175	980	341	.3	5.1
71111	Theater companies & dinner theaters	8	11 488	11 120	3 988	670	238	.4	6.4
711110	Theater companies & dinner theaters	8	11 488	11 120	3 988	670	238	.4	6.4
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	7	D	D	D	D	c	D	D
71112	Dance companies	3	D	D	D	D	a	D	D
711120	Dance companies	3	D	D	D	D	a	D	D
71113	Musical groups & artists	6	D	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	5	2 200	2 163	1 034	276	88	—	—
7111309	Other music groups & artists	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	14	8 831	8 685	1 720	360	65	11.8	3.6
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	33	10 406	9 659	1 931	427	154	12.5	2.3
7121	Museums, historical sites, & similar institutions	33	10 406	9 659	1 931	427	154	12.5	2.3
71211	Museums	27	9 375	8 974	1 793	396	144	7.0	2.2
712110	Museums	27	9 375	8 974	1 793	396	144	7.0	2.2
71212	Historical sites	4	D	D	D	D	a	D	D
712120	Historical sites	4	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	121	52 900	51 987	21 603	4 465	1 638	40.3	10.5
7139	Other amusement & recreation services	121	52 900	51 987	21 603	4 465	1 638	40.3	10.5
71391	Golf courses & country clubs	60	41 791	41 405	16 692	3 470	1 114	39.2	10.7
713910	Golf courses & country clubs	60	41 791	41 405	16 692	3 470	1 114	39.2	10.7
71394	Fitness & recreational sports centers	42	9 460	8 992	4 440	908	485	48.7	5.4
713940	Fitness & recreational sports centers	42	9 460	8 992	4 440	908	485	48.7	5.4
71399	All other amusement & recreation industries	19	1 649	1 590	471	87	39	19.3	34.0
713990	All other amusement & recreation industries	19	1 649	1 590	471	87	39	19.3	34.0

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAYETTEVILLE-SPRINGDALE-ROGERS, AR MSA								
71	Arts, entertainment, & recreation	70	27 696	7 505	1 488	707	25.7	11.0
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	57	25 365	7 076	1 413	662	27.5	8.1
7139	Other amusement & recreation services	52	D	D	D	f	D	D
71391	Golf courses & country clubs	15	12 507	4 093	770	276	25.4	10.2
713910	Golf courses & country clubs	15	12 507	4 093	770	276	25.4	10.2
71394	Fitness & recreational sports centers	14	4 102	1 299	282	185	30.5	—
713940	Fitness & recreational sports centers	14	4 102	1 299	282	185	30.5	—
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT SMITH, AR—OK MSA								
71	Arts, entertainment, & recreation	39	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	35	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	32	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	2 159	580	130	84	76.6	7.7
713940	Fitness & recreational sports centers	12	2 159	580	130	84	76.6	7.7
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
JONESBORO, AR MSA								
71	Arts, entertainment, & recreation	29	8 160	2 218	410	181	32.0	4.5
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	1 983	439	103	46	48.8	13.9
713940	Fitness & recreational sports centers	10	1 983	439	103	46	48.8	13.9
LITTLE ROCK—NORTH LITTLE ROCK, AR MSA								
71	Arts, entertainment, & recreation	134	59 253	17 872	3 637	1 422	13.5	24.7
711	Performing arts, spectator sports, & related industries	20	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	112	49 100	14 858	3 063	1 293	15.1	29.6
7139	Other amusement & recreation services	101	45 151	13 843	2 928	1 207	14.7	31.7
71391	Golf courses & country clubs	18	16 755	5 803	1 087	350	11.8	54.2
713910	Golf courses & country clubs	18	16 755	5 803	1 087	350	11.8	54.2
71394	Fitness & recreational sports centers	37	15 677	5 139	1 180	609	10.4	15.2
713940	Fitness & recreational sports centers	37	15 677	5 139	1 180	609	10.4	15.2
7139405	Roller skating rinks	5	1 692	536	121	64	15.8	—
71399	All other amusement & recreation industries	38	10 230	2 234	450	166	26.1	14.3
713990	All other amusement & recreation industries	38	10 230	2 234	450	166	26.1	14.3
7139905	Coin-operated amusement devices (except slot machine operation)	9	D	D	D	b	D	D
MEMPHIS, TN—AR—MS MSA								
71	Arts, entertainment, & recreation	184	166 459	43 359	9 629	3 495	7.2	4.6
711	Performing arts, spectator sports, & related industries	45	D	D	D	e	D	D
7111	Performing arts companies	8	2 509	348	75	27	1.4	5.5
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	14	34 082	5 830	1 381	387	—	2.9
71121	Spectator sports	14	34 082	5 830	1 381	387	—	2.9
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	9	2 962	587	164	26	—	33.4
7113	Promoters of performing arts, sports, & similar events	10	8 963	1 430	402	63	1.3	.8
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	138	118 911	34 997	7 691	3 001	9.7	5.3
7131	Amusement parks & arcades	19	11 114	4 156	689	513	29.3	4.6
71312	Amusement arcades	17	D	D	D	e	D	D
713120	Amusement arcades	17	D	D	D	e	D	D
7139	Other amusement & recreation services	119	107 797	30 841	7 002	2 488	7.6	5.4
71391	Golf courses & country clubs	19	26 725	8 569	1 789	575	3.4	.9
713910	Golf courses & country clubs	19	26 725	8 569	1 789	575	3.4	.9
71394	Fitness & recreational sports centers	45	28 060	9 202	2 351	992	7.9	8.4
713940	Fitness & recreational sports centers	45	28 060	9 202	2 351	992	7.9	8.4
7139405	Roller skating rinks	7	4 702	1 232	302	172	—	.7
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	43	D	D	D	f	D	D
713990	All other amusement & recreation industries	43	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139904	Miniature golf courses	4	2 954	1 100	207	205	—	2.4
7139905	Coin-operated amusement devices (except slot machine operation)	16	5 955	1 142	269	72	14.4	—

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PINE BLUFF, AR MSA								
71	Arts, entertainment, & recreation	14	3 781	1 154	243	89	3.3	22.3
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
TEXARKANA, TX—TEXARKANA, AR MSA								
71	Arts, entertainment, & recreation	20	5 871	1 790	339	157	40.4	.4
713	Amusement, gambling, & recreation industries	20	5 871	1 790	339	157	40.4	.4
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	2 447	577	114	42	31.9	—
713990	All other amusement & recreation industries	8	2 447	577	114	42	31.9	—
AREA OUTSIDE ARKANSAS METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	298	92 995	21 286	5 470	2 377	28.4	10.4
711	Performing arts, spectator sports, & related industries	47	37 880	7 422	2 572	1 051	8.0	3.6
7111	Performing arts companies	7	2 541	796	130	62	2.0	—
71113	Musical groups & artists	4	1 635	275	35	24	—	—
711130	Musical groups & artists	4	1 635	275	35	24	—	—
7111309	Other music groups & artists	4	1 635	275	35	24	—	—
7112	Spectator sports	26	34 605	6 522	2 422	971	8.0	3.5
71121	Spectator sports	26	34 605	6 522	2 422	971	8.0	3.5
711212	Racetracks	5	D	D	D	f	D	D
711219	Other spectator sports	21	5 001	1 607	364	185	45.5	24.4
7112192	Racing (except racetrack operation)	21	5 001	1 607	364	185	45.5	24.4
712	Museums, historical sites, & similar institutions	13	1 797	541	89	46	20.0	—
7121	Museums, historical sites, & similar institutions	13	1 797	541	89	46	20.0	—
713	Amusement, gambling, & recreation industries	238	53 318	13 323	2 809	1 280	43.2	15.5
7139	Other amusement & recreation services	230	50 650	12 631	2 678	1 236	42.8	15.8
71391	Golf courses & country clubs	44	15 306	4 421	924	382	25.1	33.8
713910	Golf courses & country clubs	44	15 306	4 421	924	382	25.1	33.8
71393	Marinas	35	11 154	1 833	273	122	32.8	.2
713930	Marinas	35	11 154	1 833	273	122	32.8	.2
71394	Fitness & recreational sports centers	70	10 776	3 078	728	371	70.6	12.4
713940	Fitness & recreational sports centers	70	10 776	3 078	728	371	70.6	12.4
71395	Bowling centers	30	5 832	1 541	408	189	61.6	4.6
713950	Bowling centers	30	5 832	1 541	408	189	61.6	4.6
71399	All other amusement & recreation industries	51	7 582	1 758	345	172	39.5	15.8
713990	All other amusement & recreation industries	51	7 582	1 758	345	172	39.5	15.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	2 801	609	138	38	12.7	22.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FAYETTEVILLE—SPRINGDALE—ROGERS, AR MSA									
71	Arts, entertainment, & recreation	17	6 721	6 526	3 088	651	322	10.6	2.9
711	Performing arts, spectator sports, & related industries	5	3 362	3 167	959	202	136	3.9	—
7111	Performing arts companies	3	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	3 171	3 197	2 049	429	177	15.7	4.3
7139	Other amusement & recreation services	8	3 171	3 197	2 049	429	177	15.7	4.3
71394	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FORT SMITH, AR—OK MSA									
71	Arts, entertainment, & recreation	15	8 640	8 464	2 629	541	170	32.5	.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	4 738	5 029	2 015	426	132	59.3	.9
7139	Other amusement & recreation services	7	4 738	5 029	2 015	426	132	59.3	.9
JONESBORO, AR MSA									
71	Arts, entertainment, & recreation	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D
LITTLE ROCK—NORTH LITTLE ROCK, AR MSA									
71	Arts, entertainment, & recreation	36	34 545	33 905	11 373	2 487	789	10.7	1.1
711	Performing arts, spectator sports, & related industries	6	10 021	9 886	3 071	727	158	5.8	—
7111	Performing arts companies	4	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	8 225	7 790	1 189	258	86	9.3	.1
7121	Museums, historical sites, & similar institutions	6	8 225	7 790	1 189	258	86	9.3	.1
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	16 229	16 229	7 113	1 502	545	14.4	2.2
7139	Other amusement & recreation services	24	16 229	16 229	7 113	1 502	545	14.4	2.2
71391	Golf courses & country clubs	6	11 804	11 891	5 121	1 109	305	9.4	—
713910	Golf courses & country clubs	6	11 804	11 891	5 121	1 109	305	9.4	—
71394	Fitness & recreational sports centers	16	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	16	D	D	D	D	c	D	D
MEMPHIS, TN—AR—MS MSA									
71	Arts, entertainment, & recreation	42	91 381	80 304	28 872	6 763	1 754	8.6	4.1
711	Performing arts, spectator sports, & related industries	13	31 662	26 029	7 139	2 000	536	12.0	—
7111	Performing arts companies	11	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	16 219	12 984	2 832	817	222	—	—
711110	Theater companies & dinner theaters	7	16 219	12 984	2 832	817	222	—	—
7111102	Theater companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	21 762	18 532	5 969	1 177	379	9.2	16.4
7121	Museums, historical sites, & similar institutions	10	21 762	18 532	5 969	1 177	379	9.2	16.4
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	37 957	35 743	15 764	3 586	839	5.5	.3
7139	Other amusement & recreation services	19	37 957	35 743	15 764	3 586	839	5.5	.3
71391	Golf courses & country clubs	6	16 185	14 417	7 680	1 696	427	7.5	—
713910	Golf courses & country clubs	6	16 185	14 417	7 680	1 696	427	7.5	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	D	e	D	D
713990	All other amusement & recreation industries	7	D	D	D	D	e	D	D
PINE BLUFF, AR MSA									
71	Arts, entertainment, & recreation	8	3 678	3 431	1 334	289	80	45.2	.4
713	Amusement, gambling, & recreation industries	5	3 152	2 864	1 213	261	72	52.7	.4
7139	Other amusement & recreation services	5	3 152	2 864	1 213	261	72	52.7	.4

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TEXARKANA, TX—TEXARKANA, AR MSA									
71	Arts, entertainment, & recreation	6	6 046	5 049	2 982	412	128	—	1.6
711	Performing arts, spectator sports, & related industries	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	D	c	D	D
AREA OUTSIDE ARKANSAS METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	103	27 070	25 705	9 379	1 756	655	47.7	22.9
711	Performing arts, spectator sports, & related industries	12	5 941	5 766	2 315	311	79	6.3	17.8
7111	Performing arts companies	6	5 017	4 886	2 246	305	74	—	14.7
71111	Theater companies & dinner theaters	4	4 792	4 664	2 123	268	70	—	15.4
711110	Theater companies & dinner theaters	4	4 792	4 664	2 123	268	70	—	15.4
7111102	Theater companies	4	4 792	4 664	2 123	268	70	—	15.4
712	Museums, historical sites, & similar institutions	19	1 478	1 242	471	105	45	30.3	11.7
7121	Museums, historical sites, & similar institutions	19	1 478	1 242	471	105	45	30.3	11.7
713	Amusement, gambling, & recreation industries	72	19 651	18 697	6 593	1 340	531	61.6	25.3
7139	Other amusement & recreation services	72	19 651	18 697	6 593	1 340	531	61.6	25.3
71391	Golf courses & country clubs	45	17 558	16 738	5 996	1 221	474	63.7	25.4
713910	Golf courses & country clubs	45	17 558	16 738	5 996	1 221	474	63.7	25.4

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARKANSAS COUNTY, AR								
71	Arts, entertainment, & recreation	6	337	87	22	19	78.0	8.0
ASHLEY COUNTY, AR								
71	Arts, entertainment, & recreation	3	1 689	204	42	13	D	—
BAXTER COUNTY, AR								
71	Arts, entertainment, & recreation	21	4 196	865	165	68	53.6	1.6
713	Amusement, gambling, & recreation industries	21	4 196	865	165	68	53.6	1.6
7139	Other amusement & recreation services	21	4 196	865	165	68	53.6	1.6
BENTON COUNTY, AR								
71	Arts, entertainment, & recreation	28	14 167	4 062	767	325	23.8	13.8
713	Amusement, gambling, & recreation industries	23	13 418	3 963	744	312	24.6	10.3
7139	Other amusement & recreation services	23	13 418	3 963	744	312	24.6	10.3
71391	Golf courses & country clubs	7	8 950	2 967	556	214	12.5	14.3
713910	Golf courses & country clubs	7	8 950	2 967	556	214	12.5	14.3
BOONE COUNTY, AR								
71	Arts, entertainment, & recreation	9	1 091	335	54	24	36.7	—
BRADLEY COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CALHOUN COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARROLL COUNTY, AR								
71	Arts, entertainment, & recreation	14	3 163	1 171	217	65	7.4	4.0
713	Amusement, gambling, & recreation industries	8	1 508	443	96	12	12.3	8.4
CHICOT COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLARK COUNTY, AR								
71	Arts, entertainment, & recreation	4	630	163	43	28	62.2	—
CLAY COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLEBURNE COUNTY, AR								
71	Arts, entertainment, & recreation	12	2 796	492	70	28	4.1	3.6
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
COLUMBIA COUNTY, AR								
71	Arts, entertainment, & recreation	5	359	89	22	36	37.3	1.9
CONWAY COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CRAIGHEAD COUNTY, AR								
71	Arts, entertainment, & recreation	29	8 160	2 218	410	181	32.0	4.5
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	1 983	439	103	46	48.8	13.9
713940	Fitness & recreational sports centers	10	1 983	439	103	46	48.8	13.9
CRAWFORD COUNTY, AR								
71	Arts, entertainment, & recreation	9	1 418	565	108	34	25.9	7.7
CRITTENDEN COUNTY, AR								
71	Arts, entertainment, & recreation	13	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711212	Racetracks.....	2	D	D	D	e	D	D
CROSS COUNTY, AR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DESHA COUNTY, AR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DREW COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FAULKNER COUNTY, AR								
71	Arts, entertainment, & recreation	15	6 424	1 378	312	138	20.8	28.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 282	717	181	78	11.3	70.9
713940	Fitness & recreational sports centers	5	2 282	717	181	78	11.3	70.9
71399	All other amusement & recreation industries	5	1 549	230	45	23	57.1	14.7
713990	All other amusement & recreation industries	5	1 549	230	45	23	57.1	14.7
FRANKLIN COUNTY, AR								
71	Arts, entertainment, & recreation	3	173	36	9	7	D	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GARLAND COUNTY, AR								
71	Arts, entertainment, & recreation	48	42 726	9 672	3 076	1 242	6.9	2.8
711	Performing arts, spectator sports, & related industries	19	33 216	6 338	2 383	945	3.9	3.2
7112	Spectator sports	15	D	D	D	f	D	D
71121	Spectator sports	15	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
711219	Other spectator sports	14	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	25	8 897	3 118	648	280	18.7	1.6
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71399	All other amusement & recreation industries	8	1 803	693	152	62	17.3	.2
713990	All other amusement & recreation industries	8	1 803	693	152	62	17.3	.2
GRANT COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GREENE COUNTY, AR								
71	Arts, entertainment, & recreation	5	1 263	364	69	57	100.0	—
HEMPSTEAD COUNTY, AR								
71	Arts, entertainment, & recreation	4	829	210	54	17	6.5	7.6
HOT SPRING COUNTY, AR								
71	Arts, entertainment, & recreation	4	816	196	38	14	100.0	—
HOWARD COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
INDEPENDENCE COUNTY, AR								
71	Arts, entertainment, & recreation	12	1 902	427	81	48	76.4	21.4
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
IZARD COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JACKSON COUNTY, AR								
71	Arts, entertainment, & recreation	5	345	80	16	9	51.3	43.5
JEFFERSON COUNTY, AR								
71	Arts, entertainment, & recreation	14	3 781	1 154	243	89	3.3	22.3
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
JOHNSON COUNTY, AR								
71	Arts, entertainment, & recreation	3	132	36	11	9	—	16.7
LAWRENCE COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEE COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LINCOLN COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LITTLE RIVER COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LOGAN COUNTY, AR								
71	Arts, entertainment, & recreation	6	495	110	12	8	14.9	66.9

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LONOKE COUNTY, AR								
71	Arts, entertainment, & recreation	6	1 605	472	105	62	.7	79.4
713	Amusement, gambling, & recreation industries	6	1 605	472	105	62	.7	79.4
7139	Other amusement & recreation services	6	1 605	472	105	62	.7	79.4
MADISON COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARION COUNTY, AR								
71	Arts, entertainment, & recreation	9	2 726	525	72	44	20.9	2.5
713	Amusement, gambling, & recreation industries	9	2 726	525	72	44	20.9	2.5
7139	Other amusement & recreation services	9	2 726	525	72	44	20.9	2.5
MILLER COUNTY, AR								
71	Arts, entertainment, & recreation	6	1 377	389	84	25	3.0	—
MISSISSIPPI COUNTY, AR								
71	Arts, entertainment, & recreation	5	728	181	43	31	21.2	78.8
MONROE COUNTY, AR								
71	Arts, entertainment, & recreation	4	199	41	9	8	—	33.7
MONTGOMERY COUNTY, AR								
71	Arts, entertainment, & recreation	5	749	206	38	14	63.2	—
NEVADA COUNTY, AR								
71	Arts, entertainment, & recreation	3	360	87	26	12	46.9	53.1
NEWTON COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OUACHITA COUNTY, AR								
71	Arts, entertainment, & recreation	6	568	116	21	17	—	63.9
PHILLIPS COUNTY, AR								
71	Arts, entertainment, & recreation	5	237	78	15	8	6.8	—
PIKE COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
POINSETT COUNTY, AR								
71	Arts, entertainment, & recreation	3	664	156	24	19	49.1	50.9
POLK COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
POPE COUNTY, AR								
71	Arts, entertainment, & recreation	11	2 422	640	228	115	66.5	11.6
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PULASKI COUNTY, AR								
71	Arts, entertainment, & recreation	98	47 745	14 951	2 988	1 136	12.7	22.9
711	Performing arts, spectator sports, & related industries	17	8 491	2 894	562	125	4.8	1.2
7111	Performing arts companies	3	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	79	D	D	D	g	D	D
7139	Other amusement & recreation services	71	D	D	D	f	D	D
71391	Golf courses & country clubs	13	14 314	5 025	932	288	13.8	51.9
713910	Golf courses & country clubs	13	14 314	5 025	932	288	13.8	51.9
71394	Fitness & recreational sports centers	24	11 667	3 908	869	466	11.4	6.1
713940	Fitness & recreational sports centers	24	11 667	3 908	869	466	11.4	6.1
7139405	Roller skating rinks	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	28	D	D	D	c	D	D
713990	All other amusement & recreation industries	28	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	b	D	D
RANDOLPH COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. FRANCIS COUNTY, AR								
71	Arts, entertainment, & recreation	9	2 257	301	53	29	51.7	24.4
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
SALINE COUNTY, AR								
71	Arts, entertainment, & recreation	15	3 479	1 071	232	86	17.2	17.0
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
SEARCY COUNTY, AR								
71	Arts, entertainment, & recreation	3	173	32	6	10	D	13.3
SEBASTIAN COUNTY, AR								
71	Arts, entertainment, & recreation	21	5 818	1 691	370	188	35.0	2.0
713	Amusement, gambling, & recreation industries	21	5 818	1 691	370	188	35.0	2.0
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 866	505	112	72	83.1	3.1
713940	Fitness & recreational sports centers	8	1 866	505	112	72	83.1	3.1
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
SEVIER COUNTY, AR								
71	Arts, entertainment, & recreation	4	432	62	19	14	70.4	—
SHARP COUNTY, AR								
71	Arts, entertainment, & recreation	7	1 831	195	27	26	94.6	5.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
STONE COUNTY, AR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
UNION COUNTY, AR								
71	Arts, entertainment, & recreation	4	1 030	184	43	13	44.8	55.2
VAN BUREN COUNTY, AR								
71	Arts, entertainment, & recreation	6	7 201	1 746	450	153	76.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON COUNTY, AR								
71	Arts, entertainment, & recreation	42	13 529	3 443	721	382	27.7	8.0
711	Performing arts, spectator sports, & related industries	8	1 582	330	52	32	4.2	25.7
713	Amusement, gambling, & recreation industries	34	11 947	3 113	669	350	30.8	5.7
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
WHITE COUNTY, AR								
71	Arts, entertainment, & recreation	8	783	150	24	18	48.0	25.4
WOODRUFF COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
YELL COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALMA, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ARKADELPHIA, AR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ASHDOWN, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALD KNOB, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BATESVILLE, AR								
71	Arts, entertainment, & recreation	9	1 773	383	73	40	81.2	16.4
713	Amusement, gambling, & recreation industries	9	1 773	383	73	40	81.2	16.4
BENTON, AR								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BENTONVILLE, AR								
71	Arts, entertainment, & recreation	7	1 658	336	77	46	18.6	20.7
BERRYVILLE, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLYTHEVILLE, AR								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BOONEVILLE, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRINKLEY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRYANT, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CABOT, AR								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CAMDEN, AR								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
CLARKSVILLE, AR								
71	Arts, entertainment, & recreation	3	132	36	11	9	—	16.7
CONWAY, AR								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 282	717	181	78	11.3	70.9
713940	Fitness & recreational sports centers	5	2 282	717	181	78	11.3	70.9
71399	All other amusement & recreation industries	5	1 549	230	45	23	57.1	14.7
713990	All other amusement & recreation industries	5	1 549	230	45	23	57.1	14.7
CORNING, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CROSSETT, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DE QUEEN, AR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DE WITT, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DUMAS, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EL DORADO, AR								
71	Arts, entertainment, & recreation	4	1 030	184	43	13	44.8	55.2
FAIRFIELD BAY, AR *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
FAIRFIELD BAY, AR (VAN BUREN COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAYETTEVILLE, AR								
71	Arts, entertainment, & recreation	23	8 037	2 089	400	227	35.5	5.1
713	Amusement, gambling, & recreation industries	18	7 177	2 008	394	205	38.8	—
7139	Other amusement & recreation services	16	D	D	D	c	D	D
FORREST CITY, AR								
71	Arts, entertainment, & recreation	4	1 707	180	26	19	68.4	—
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
FORT SMITH, AR								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
GREENBRIER, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
GREENWOOD, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARRISON, AR								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
HEBER SPRINGS, AR								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
HELENA, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOPE, AR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HOT SPRINGS, AR								
71	Arts, entertainment, & recreation	37	37 821	8 295	2 803	1 136	6.1	.4
711	Performing arts, spectator sports, & related industries	16	D	D	D	f	D	D
7112	Spectator sports	12	D	D	D	f	D	D
71121	Spectator sports	12	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
711219	Other spectator sports	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
JACKSONVILLE, AR								
71	Arts, entertainment, & recreation	6	1 545	745	143	68	27.8	7.8
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
JONESBORO, AR								
71	Arts, entertainment, & recreation	29	8 160	2 218	410	181	32.0	4.5
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	1 983	439	103	46	48.8	13.9
713940	Fitness & recreational sports centers	10	1 983	439	103	46	48.8	13.9

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

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							From administrative records ¹	Estimated ²
LITTLE ROCK, AR								
71	Arts, entertainment, & recreation	55	28 601	8 276	1 575	640	10.3	28.6
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	42	D	D	D	f	D	D
7139	Other amusement & recreation services	37	21 798	6 574	1 256	528	9.6	37.2
71391	Golf courses & country clubs	4	7 222	2 560	305	84	6.4	93.6
713910	Golf courses & country clubs	4	7 222	2 560	305	84	6.4	93.6
71394	Fitness & recreational sports centers	14	8 519	2 862	611	303	5.0	.7
713940	Fitness & recreational sports centers	14	8 519	2 862	611	303	5.0	.7
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
LOWELL, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCGEHEE, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MAGNOLIA, AR								
71	Arts, entertainment, & recreation	5	359	89	22	36	37.3	1.9
MALVERN, AR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MANILA, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARIANNA, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MAUMELLE, AR								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
MENA, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONTICELLO, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MORRILTON, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MOUNTAIN HOME, AR								
71	Arts, entertainment, & recreation	8	1 117	249	64	34	98.2	1.5
MOUNTAIN VIEW, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NASHVILLE, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEWPORT, AR								
71	Arts, entertainment, & recreation	5	345	80	16	9	51.3	43.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTH LITTLE ROCK, AR								
71	Arts, entertainment, & recreation	19	10 111	3 568	623	192	17.7	18.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	2 265	642	96	22	15.6	31.2
713990	All other amusement & recreation industries	7	2 265	642	96	22	15.6	31.2
PARAGOULD, AR								
71	Arts, entertainment, & recreation	5	1 263	364	69	57	100.0	—
PINE BLUFF, AR								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
POCAHONTAS, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PRESCOTT, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROGERS, AR								
71	Arts, entertainment, & recreation	8	6 970	2 635	506	168	21.6	1.4
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
RUSSELLVILLE, AR								
71	Arts, entertainment, & recreation	8	1 774	541	208	85	56.9	13.1
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
SEARCY, AR								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
SHERIDAN, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHERWOOD, AR								
71	Arts, entertainment, & recreation	7	2 545	830	171	82	18.2	8.1
713	Amusement, gambling, & recreation industries	7	2 545	830	171	82	18.2	8.1
7139	Other amusement & recreation services	6	D	D	D	b	D	D
SILOAM SPRINGS, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGDALE, AR *								
71	Arts, entertainment, & recreation	14	3 215	706	188	90	19.9	20.2
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
SPRINGDALE, AR (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	14	3 215	706	188	90	19.9	20.2
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
STUTT GART, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TEXARKANA, AR								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
VAN BUREN, AR								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
WALNUT RIDGE, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WARREN, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST MEMPHIS, AR								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
WYNNE, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ARKANSAS COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ASHLEY COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BAXTER COUNTY, AR								
71	Arts, entertainment, & recreation	13	3 079	616	101	34	37.5	1.6
713	Amusement, gambling, & recreation industries	13	3 079	616	101	34	37.5	1.6
7139	Other amusement & recreation services	13	3 079	616	101	34	37.5	1.6
BALANCE OF BENTON COUNTY, AR								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
BALANCE OF BOONE COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CALHOUN COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, AR								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
BALANCE OF CHICOT COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CLARK COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CLEBURNE COUNTY, AR								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	a	D	D
7139	Other amusement & recreation services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
	BALANCE OF CRAWFORD COUNTY, AR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CRITTENDEN COUNTY, AR							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
	BALANCE OF CROSS COUNTY, AR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF DESHA COUNTY, AR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF DREW COUNTY, AR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FAULKNER COUNTY, AR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FRANKLIN COUNTY, AR							
71	Arts, entertainment, & recreation	3	173	36	9	7	D	—
	BALANCE OF GARLAND COUNTY, AR							
71	Arts, entertainment, & recreation	11	4 905	1 377	273	106	13.1	21.8
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	BALANCE OF HEMPSTEAD COUNTY, AR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HOT SPRING COUNTY, AR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF INDEPENDENCE COUNTY, AR							
71	Arts, entertainment, & recreation	3	129	44	8	8	10.1	89.9
	BALANCE OF IZARD COUNTY, AR							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF JEFFERSON COUNTY, AR							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF LINCOLN COUNTY, AR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF LITTLE RIVER COUNTY, AR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF LOGAN COUNTY, AR							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF LONOKE COUNTY, AR							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MADISON COUNTY, AR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF MARION COUNTY, AR								
71	Arts, entertainment, & recreation	9	2 726	525	72	44	20.9	2.5
713	Amusement, gambling, & recreation industries	9	2 726	525	72	44	20.9	2.5
7139	Other amusement & recreation services	9	2 726	525	72	44	20.9	2.5
BALANCE OF MILLER COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MISSISSIPPI COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, AR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, AR								
71	Arts, entertainment, & recreation	5	749	206	38	14	63.2	—
BALANCE OF NEVADA COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF NEWTON COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF OUACHITA COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF PHILLIPS COUNTY, AR								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF PIKE COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF POINSETT COUNTY, AR								
71	Arts, entertainment, & recreation	3	664	156	24	19	49.1	50.9
BALANCE OF POPE COUNTY, AR								
71	Arts, entertainment, & recreation	3	648	99	20	30	92.7	7.3
BALANCE OF PULASKI COUNTY, AR								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF ST. FRANCIS COUNTY, AR								
71	Arts, entertainment, & recreation	5	550	121	27	10	—	100.0
BALANCE OF SALINE COUNTY, AR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF SEARCY COUNTY, AR								
71	Arts, entertainment, & recreation	3	173	32	6	10	D	13.3
BALANCE OF SEBASTIAN COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SEVIER COUNTY, AR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF SHARP COUNTY, AR								
71	Arts, entertainment, & recreation	7	1 831	195	27	26	94.6	5.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF STONE COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF VAN BUREN COUNTY, AR								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, AR								
71	Arts, entertainment, & recreation	5	2 277	648	133	65	11.3	1.3
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF WHITE COUNTY, AR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF WOODRUFF COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF YELL COUNTY, AR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent

7929 (pt) Actors and Actresses

8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

ARKANSAS

Fairfield Bay is in Cleburne and Van Buren Counties; it was incorporated in July 1993.

Springdale is in Benton and Washington Counties.

Appendix E. Metropolitan Areas

ARKANSAS

Fayetteville—Springdale—Rogers, AR MSA

Benton County, AR
Washington County, AR

Fort Smith, AR—OK MSA

Crawford County, AR
Sebastian County, AR
Sequoyah County, OK

Jonesboro, AR MSA

Craighead County, AR

Little Rock—North Little Rock, AR MSA

Faulkner County, AR
Lonoke County, AR
Pulaski County, AR
Saline County, AR

Memphis, TN—AR—MS MSA

Crittenden County, AR
DeSoto County, MS
Fayette County, TN
Shelby County, TN
Tipton County, TN

Pine Bluff, AR MSA

Jefferson County, AR

Texarkana, TX—Texarkana, AR MSA

Miller County, AR
Bowie County, TX

Arizona

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARIZONA								
71	Arts, entertainment, & recreation	1 071	2 033 290	475 070	117 963	24 416	7.5	2.6
711	Performing arts, spectator sports, & related industries	330	516 153	191 411	51 036	4 415	9.7	2.3
7111	Performing arts companies	69	36 389	8 555	2 274	605	13.3	1.8
71111	Theater companies & dinner theaters	26	11 207	2 818	687	283	31.2	1.4
711110	Theater companies & dinner theaters	26	11 207	2 818	687	283	31.2	1.4
7111102	Theater companies	18	5 812	1 258	270	119	45.9	2.7
7111103	Dinner theaters	8	5 395	1 560	417	164	15.3	—
71113	Musical groups & artists	34	5 734	1 600	480	134	23.0	7.6
711130	Musical groups & artists	34	5 734	1 600	480	134	23.0	7.6
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	32	D	D	D	c	D	D
71119	Other performing arts companies	9	19 448	4 137	1 107	188	.1	.4
711190	Other performing arts companies	9	19 448	4 137	1 107	188	.1	.4
7111901	Circuses	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	8	D	D	D	c	D	D
7112	Spectator sports	63	309 480	154 185	43 244	2 380	5.2	.4
71121	Spectator sports	63	309 480	154 185	43 244	2 380	5.2	.4
711211	Sports teams & clubs	10	224 656	137 824	38 693	1 047	1.7	.4
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	2	D	D	D	b	D	D
7112119	Other professional sports clubs	7	D	D	D	f	D	D
711212	Racetracks	14	75 949	14 143	4 234	1 244	10.3	—
7112121	Dog racetrack operation	5	D	D	D	e	D	D
7112122	Auto racetrack operation	6	14 710	2 324	748	177	52.3	—
7112123	Horse racetrack operation	3	D	D	D	f	D	D
711219	Other spectator sports	39	8 875	2 218	317	89	51.6	2.6
7112191	Professional athletes	15	4 496	1 292	111	33	43.4	.4
7112192	Racing (except racetrack operation)	24	4 379	926	206	56	60.0	5.0
7113	Promoters of performing arts, sports, & similar events	53	125 879	16 417	2 908	974	7.5	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	11	32 740	8 177	1 490	575	11.7	1.3
711310	Promoters of performing arts, sports, & similar events w/facility	11	32 740	8 177	1 490	575	11.7	1.3
71132	Promoters of performing arts, sports, & similar events w/o facil	42	93 139	8 240	1 418	399	6.1	3.6
711320	Promoters of performing arts, sports, & similar events w/o facil	42	93 139	8 240	1 418	399	6.1	3.6
7114	Agents/managers for artists, athletes, & other public figures	22	9 175	2 054	321	64	13.0	6.6
71141	Agents/managers for artists, athletes, & other public figures	22	9 175	2 054	321	64	13.0	6.6
711410	Agents/managers for artists, athletes, & other public figures	22	9 175	2 054	321	64	13.0	6.6
7115	Independent artists, writers, & performers	123	35 230	10 200	2 289	392	52.6	15.7
71151	Independent artists, writers, & performers	123	35 230	10 200	2 289	392	52.6	15.7
711510	Independent artists, writers, & performers	123	35 230	10 200	2 289	392	52.6	15.7
712	Museums, historical sites, & similar institutions	26	13 387	2 934	669	204	45.4	1.5
7121	Museums, historical sites, & similar institutions	26	13 387	2 934	669	204	45.4	1.5
71211	Museums	15	4 859	681	158	49	97.2	2.8
712110	Museums	15	4 859	681	158	49	97.2	2.8
71212	Historical sites	2	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	a	D	D
71213	Zoos & botanical gardens	3	D	D	D	a	D	D
712130	Zoos & botanical gardens	3	D	D	D	a	D	D
71219	Nature parks & other similar institutions	6	7 123	2 054	472	132	—	.1
712190	Nature parks & other similar institutions	6	7 123	2 054	472	132	—	.1
713	Amusement, gambling, & recreation industries	715	1 503 750	280 725	66 258	19 797	6.4	2.8
7131	Amusement parks & arcades	34	31 282	8 739	2 135	1 124	13.4	3.1
71311	Amusement & theme parks	4	16 071	5 327	1 366	571	11.7	—
713110	Amusement & theme parks	4	16 071	5 327	1 366	571	11.7	—
7131102	Amusement parks (except waterparks)	4	16 071	5 327	1 366	571	11.7	—
71312	Amusement arcades	30	15 211	3 412	769	553	15.2	6.4
713120	Amusement arcades	30	15 211	3 412	769	553	15.2	6.4
7132	Gambling industries	31	836 631	95 653	23 015	4 997	—	1.3
71321	Casinos (except casino hotels)	8	600 905	57 877	13 492	2 783	—	—
713210	Casinos (except casino hotels)	8	600 905	57 877	13 492	2 783	—	—
71329	Other gambling industries	23	235 726	37 776	9 523	2 214	.1	4.6
713290	Other gambling industries	23	235 726	37 776	9 523	2 214	.1	4.6
7132901	Slot machine operators	3	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	20	D	D	D	g	D	D
7139	Other amusement & recreation services	650	635 837	176 333	41 108	13 676	14.5	4.7
71391	Golf courses & country clubs	143	274 088	81 888	19 428	5 262	15.0	3.8
713910	Golf courses & country clubs	143	274 088	81 888	19 428	5 262	15.0	3.8
71392	Skiing facilities	3	D	D	D	e	D	D
713920	Skiing facilities	3	D	D	D	e	D	D
71393	Marinas	44	59 743	8 278	1 433	396	9.1	.7
713930	Marinas	44	59 743	8 278	1 433	396	9.1	.7
71394	Fitness & recreational sports centers	225	174 621	52 241	12 531	4 839	11.0	7.0
713940	Fitness & recreational sports centers	225	174 621	52 241	12 531	4 839	11.0	7.0
7139404	Ice skating rinks	3	3 145	760	234	133	—	—
7139405	Roller skating rinks	13	4 226	1 077	219	127	21.6	30.7
71395	Bowling centers	64	44 258	13 245	3 226	1 407	10.1	5.9
713950	Bowling centers	64	44 258	13 245	3 226	1 407	10.1	5.9

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	ARIZONA—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	171	D	D	D	g	D	D
713990	All other amusement & recreation industries	171	D	D	D	g	D	D
7139901	Dance studios & halls	2	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	18	6 008	916	162	112	72.3	8.0
7139904	Miniature golf courses	13	4 848	1 067	299	91	5.3	1.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	38	15 898	3 266	754	192	33.0	10.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	ARIZONA								
	Arts, entertainment, & recreation	265	261 132	234 382	94 042	23 281	6 671	5.1	4.7
711	Performing arts, spectator sports, & related industries	75	56 330	50 071	15 950	4 113	1 175	3.9	10.0
7111	Performing arts companies	56	39 263	39 156	13 066	3 667	1 048	1.6	11.1
71111	Theater companies & dinner theaters	28	22 513	21 820	6 402	1 901	486	1.7	17.0
711110	Theater companies & dinner theaters	28	22 513	21 820	6 402	1 901	486	1.7	17.0
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	26	D	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	D	c	D	D
711120	Dance companies	3	D	D	D	D	c	D	D
71113	Musical groups & artists	25	D	D	D	D	e	D	D
711130	Musical groups & artists	25	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	15	D	D	D	D	e	D	D
7111309	Other music groups & artists	10	1 834	1 833	514	133	35	-	1.7
7113	Promoters of performing arts, sports, & similar events ...	19	17 067	10 915	2 884	446	127	9.1	7.5
71131	Promoters of performing arts, sports, & similar events w/facility	4	649	538	214	53	10	56.9	5.2
711310	Promoters of performing arts, sports, & similar events w/facility	4	649	538	214	53	10	56.9	5.2
71132	Promoters of performing arts, sports, & similar events w/o facil	15	16 418	10 377	2 670	393	117	7.2	7.6
711320	Promoters of performing arts, sports, & similar events w/o facil	15	16 418	10 377	2 670	393	117	7.2	7.6
712	Museums, historical sites, & similar institutions	65	71 248	57 762	22 383	5 575	1 175	7.8	2.4
7121	Museums, historical sites, & similar institutions	65	71 248	57 762	22 383	5 575	1 175	7.8	2.4
71211	Museums	48	45 886	35 858	14 204	3 550	789	8.1	3.6
712110	Museums	48	45 886	35 858	14 204	3 550	789	8.1	3.6
71212	Historical sites	5	D	D	D	D	b	D	D
712120	Historical sites	5	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	5	19 732	17 753	7 166	1 775	312	1.4	-
712130	Zoos & botanical gardens	5	19 732	17 753	7 166	1 775	312	1.4	-
71219	Nature parks & other similar institutions	7	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	125	133 554	126 549	55 709	13 593	4 321	4.2	3.6
7139	Other amusement & recreation services	125	133 554	126 549	55 709	13 593	4 321	4.2	3.6
71391	Golf courses & country clubs	45	82 556	82 570	37 337	9 141	2 298	2.8	.5
713910	Golf courses & country clubs	45	82 556	82 570	37 337	9 141	2 298	2.8	.5
71394	Fitness & recreational sports centers	52	39 715	33 442	13 910	3 386	1 535	5.0	8.3
713940	Fitness & recreational sports centers	52	39 715	33 442	13 910	3 386	1 535	5.0	8.3
71399	All other amusement & recreation industries	28	11 283	10 537	4 462	1 066	488	11.0	10.3
713990	All other amusement & recreation industries	28	11 283	10 537	4 462	1 066	488	11.0	10.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FLAGSTAFF, AZ—UT MSA								
71	Arts, entertainment, & recreation	72	84 446	15 555	2 904	1 131	10.2	1.5
711	Performing arts, spectator sports, & related industries	9	2 004	477	138	41	45.1	24.0
712	Museums, historical sites, & similar institutions	4	1 530	195	32	13	100.0	—
7121	Museums, historical sites, & similar institutions	4	1 530	195	32	13	100.0	—
713	Amusement, gambling, & recreation industries	59	80 912	14 883	2 734	1 077	7.6	1.0
7139	Other amusement & recreation services	58	D	D	D	g	D	D
71391	Golf courses & country clubs	5	7 420	2 189	304	82	2.0	2.1
713910	Golf courses & country clubs	5	7 420	2 189	304	82	2.0	2.1
71393	Marinas	22	D	D	D	e	D	D
713930	Marinas	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
LAS VEGAS, NV—AZ MSA								
71	Arts, entertainment, & recreation	580	1 273 439	344 208	71 665	16 811	8.7	11.2
711	Performing arts, spectator sports, & related industries	217	D	D	D	h	D	D
7111	Performing arts companies	110	117 427	45 284	8 037	1 345	9.8	3.3
71111	Theater companies & dinner theaters	26	D	D	D	e	D	D
711110	Theater companies & dinner theaters	26	D	D	D	e	D	D
7111102	Theater companies	25	D	D	D	e	D	D
71113	Musical groups & artists	56	38 848	11 073	1 861	506	21.9	6.8
711130	Musical groups & artists	56	38 848	11 073	1 861	506	21.9	6.8
7111309	Other music groups & artists	54	D	D	D	e	D	D
71119	Other performing arts companies	28	D	D	D	f	D	D
711190	Other performing arts companies	28	D	D	D	f	D	D
7111901	Circuses	6	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	22	D	D	D	e	D	D
7112	Spectator sports	12	39 152	8 898	1 562	604	2.4	1.6
71121	Spectator sports	12	39 152	8 898	1 562	604	2.4	1.6
711212	Racetracks	2	D	D	D	e	D	D
7112122	Auto racetrack operation	2	D	D	D	e	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7112191	Professional athletes	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
7115	Independent artists, writers, & performers	55	103 855	42 000	4 558	405	21.8	8.9
71151	Independent artists, writers, & performers	55	103 855	42 000	4 558	405	21.8	8.9
711510	Independent artists, writers, & performers	55	103 855	42 000	4 558	405	21.8	8.9
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	360	983 094	240 182	55 798	14 254	7.0	12.9
7131	Amusement parks & arcades	16	95 666	22 787	4 991	1 067	.8	64.7
71311	Amusement & theme parks	3	D	D	D	f	D	D
713110	Amusement & theme parks	3	D	D	D	f	D	D
7131101	Waterparks	1	D	D	D	c	D	D
71312	Amusement arcades	13	D	D	D	e	D	D
713120	Amusement arcades	13	D	D	D	e	D	D
7132	Gambling industries	172	654 152	149 837	35 524	8 803	7.1	5.1
71321	Casinos (except casino hotels)	106	309 311	92 967	22 309	6 089	12.7	6.3
713210	Casinos (except casino hotels)	106	309 311	92 967	22 309	6 089	12.7	6.3
71329	Other gambling industries	66	344 841	56 870	13 215	2 714	2.1	4.0
713290	Other gambling industries	66	344 841	56 870	13 215	2 714	2.1	4.0
7132901	Slot machine operators	30	312 349	45 714	10 099	2 382	1.6	4.2
7132902	Lottery, bingo, bookie, & other betting operation	36	32 492	11 156	3 116	332	6.4	1.6
7139	Other amusement & recreation services	172	233 276	67 558	15 283	4 384	9.4	13.7
71391	Golf courses & country clubs	38	120 135	36 596	8 238	2 073	6.2	.3
713910	Golf courses & country clubs	38	120 135	36 596	8 238	2 073	6.2	.3
71393	Marinas	16	19 658	3 712	760	185	4.8	1.4
713930	Marinas	16	19 658	3 712	760	185	4.8	1.4
71394	Fitness & recreational sports centers	52	53 233	15 959	3 807	1 471	8.1	41.4
713940	Fitness & recreational sports centers	52	53 233	15 959	3 807	1 471	8.1	41.4
71395	Bowling centers	6	2 792	835	137	68	63.0	—
713950	Bowling centers	6	2 792	835	137	68	63.0	—
71399	All other amusement & recreation industries	59	D	D	D	f	D	D
713990	All other amusement & recreation industries	59	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	3 411	1 923	507	61	16.8	—
7139905	Coin-operated amusement devices (except slot machine operation)	6	6 710	1 745	321	98	—	2.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PHOENIX—MESA, AZ MSA								
71	Arts, entertainment, & recreation	637	1 429 510	342 211	86 684	15 039	7.3	2.2
711	Performing arts, spectator sports, & related industries	225	463 476	179 402	48 254	3 483	8.2	2.0
7111	Performing arts companies	50	32 286	7 041	1 912	452	13.9	.8
71111	Theater companies & dinner theaters	17	8 751	1 782	464	164	36.4	1.7
711110	Theater companies & dinner theaters	17	8 751	1 782	464	164	36.4	1.7
7111102	Theater companies	13	D	D	D	b	D	D
71113	Musical groups & artists	25	D	D	D	c	D	D
711130	Musical groups & artists	25	D	D	D	c	D	D
7111309	Other music groups & artists	23	D	D	D	b	D	D
71119	Other performing arts companies	8	D	D	D	c	D	D
711190	Other performing arts companies	8	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	c	D	D
7112	Spectator sports	42	286 634	149 493	42 258	1 931	4.0	.1
71121	Spectator sports	42	286 634	149 493	42 258	1 931	4.0	.1
711211	Sports teams & clubs	8	D	D	D	g	D	D
7112119	Other professional sports clubs	6	D	D	D	f	D	D
711212	Racetracks	7	59 757	10 676	3 443	839	13.1	—
7112122	Auto racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	27	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	44	112 655	14 767	2 577	809	7.7	2.4
71131	Promoters of performing arts, sports, & similar events w/facility	11	32 740	8 177	1 490	575	11.7	1.3
711310	Promoters of performing arts, sports, & similar events w/facility	11	32 740	8 177	1 490	575	11.7	1.3
71132	Promoters of performing arts, sports, & similar events w/o facil	33	79 915	6 590	1 087	234	6.0	2.9
711320	Promoters of performing arts, sports, & similar events w/o facil	33	79 915	6 590	1 087	234	6.0	2.9
7114	Agents/managers for artists, athletes, & other public figures	18	7 927	1 911	288	55	15.0	7.6
71141	Agents/managers for artists, athletes, & other public figures	18	7 927	1 911	288	55	15.0	7.6
711410	Agents/managers for artists, athletes, & other public figures	18	7 927	1 911	288	55	15.0	7.6
7115	Independent artists, writers, & performers	71	23 974	6 190	1 219	236	51.6	21.5
71151	Independent artists, writers, & performers	71	23 974	6 190	1 219	236	51.6	21.5
711510	Independent artists, writers, & performers	71	23 974	6 190	1 219	236	51.6	21.5
712	Museums, historical sites, & similar institutions	10	5 899	1 224	323	80	61.8	1.2
7121	Museums, historical sites, & similar institutions	10	5 899	1 224	323	80	61.8	1.2
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	402	960 135	161 585	38 107	11 476	6.5	2.3
7131	Amusement parks & arcades	21	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	19	D	D	D	e	D	D
713120	Amusement arcades	19	D	D	D	e	D	D
7132	Gambling industries	13	D	D	D	g	D	D
71321	Casinos (except casino hotels)	3	D	D	D	f	D	D
713210	Casinos (except casino hotels)	3	D	D	D	f	D	D
71329	Other gambling industries	10	D	D	D	g	D	D
713290	Other gambling industries	10	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	10	D	D	D	g	D	D
7139	Other amusement & recreation services	368	D	D	D	i	D	D
71391	Golf courses & country clubs	92	215 715	63 859	15 359	3 918	13.1	3.3
713910	Golf courses & country clubs	92	215 715	63 859	15 359	3 918	13.1	3.3
71393	Marinas	10	D	D	D	b	D	D
713930	Marinas	10	D	D	D	b	D	D
71394	Fitness & recreational sports centers	126	98 364	25 991	6 079	2 810	11.4	8.3
713940	Fitness & recreational sports centers	126	98 364	25 991	6 079	2 810	11.4	8.3
7139405	Roller skating rinks	6	2 407	570	119	53	24.5	3.7
71395	Bowling centers	31	D	D	D	f	D	D
713950	Bowling centers	31	D	D	D	f	D	D
71399	All other amusement & recreation industries	108	D	D	D	f	D	D
713990	All other amusement & recreation industries	108	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	9	D	D	D	b	D	D
7139904	Miniature golf courses	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	26	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TUCSON, AZ MSA								
71	Arts, entertainment, & recreation	189	285 194	71 599	18 513	5 001	6.2	2.5
711	Performing arts, spectator sports, & related industries	65	D	D	D	f	D	D
7111	Performing arts companies	12	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	12	13 816	2 890	710	278	24.7	6.0
71121	Spectator sports	12	13 816	2 890	710	278	24.7	6.0
711212	Racetracks	4	D	D	D	e	D	D
7115	Independent artists, writers, & performers	31	7 715	2 787	838	113	49.7	3.8
71151	Independent artists, writers, & performers	31	7 715	2 787	838	113	49.7	3.8
711510	Independent artists, writers, & performers	31	7 715	2 787	838	113	49.7	3.8
713	Amusement, gambling, & recreation industries	122	256 076	63 441	16 386	4 384	3.7	2.3
7131	Amusement parks & arcades	6	11 601	3 731	1 050	421	1.7	—
71311	Amusement & theme parks	1	D	D	D	e	D	D
713110	Amusement & theme parks	1	D	D	D	e	D	D
71312	Amusement arcades	5	D	D	D	b	D	D
713120	Amusement arcades	5	D	D	D	b	D	D
7132	Gambling industries	9	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
7139	Other amusement & recreation services	107	D	D	D	h	D	D
71391	Golf courses & country clubs	15	24 019	7 758	1 996	605	23.7	2.5
713910	Golf courses & country clubs	15	24 019	7 758	1 996	605	23.7	2.5
71394	Fitness & recreational sports centers	58	65 068	22 263	5 628	1 506	3.3	4.6
713940	Fitness & recreational sports centers	58	65 068	22 263	5 628	1 506	3.3	4.6
71395	Bowling centers	11	D	D	D	e	D	D
713950	Bowling centers	11	D	D	D	e	D	D
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D
7139904	Miniature golf courses	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	b	D	D
YUMA, AZ MSA								
71	Arts, entertainment, & recreation	24	41 647	5 549	1 298	518	4.1	5.2
711	Performing arts, spectator sports, & related industries	4	11 865	1 129	228	150	1.4	7.9
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	29 782	4 420	1 070	368	5.2	4.1
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
AREA OUTSIDE ARIZONA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	114	169 817	35 432	7 455	2 385	9.4	2.2
711	Performing arts, spectator sports, & related industries	25	D	D	D	c	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	80	156 065	32 116	6 932	2 179	8.1	2.3
7132	Gambling industries	5	D	D	D	g	D	D
71321	Casinos (except casino hotels)	3	D	D	D	f	D	D
713210	Casinos (except casino hotels)	3	D	D	D	f	D	D
71329	Other gambling industries	2	D	D	D	f	D	D
713290	Other gambling industries	2	D	D	D	f	D	D
7132901	Slot machine operators	2	D	D	D	f	D	D
7139	Other amusement & recreation services	71	D	D	D	f	D	D
71391	Golf courses & country clubs	21	D	D	D	e	D	D
713910	Golf courses & country clubs	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers	20	D	D	D	e	D	D
713940	Fitness & recreational sports centers	20	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE ARIZONA METROPOLITAN AREAS—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71395	Bowling centers	12	D	D	D	c	D	D
713950	Bowling centers	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	14	D	D	D	c	D	D
713990	All other amusement & recreation industries	14	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FLAGSTAFF, AZ-UT MSA									
71	Arts, entertainment, & recreation	16	12 551	11 790	3 524	787	258	9.1	2.2
712	Museums, historical sites, & similar institutions	6	9 772	9 045	2 669	578	124	2.5	2.2
7121	Museums, historical sites, & similar institutions	6	9 772	9 045	2 669	578	124	2.5	2.2
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	D	b	D	D
LAS VEGAS, NV-AZ MSA									
71	Arts, entertainment, & recreation	30	9 784	9 181	2 616	640	182	45.8	7.7
711	Performing arts, spectator sports, & related industries	8	3 266	3 190	947	297	71	17.8	12.8
7111	Performing arts companies	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	4 494	4 208	1 226	247	83	52.9	3.2
7121	Museums, historical sites, & similar institutions	9	4 494	4 208	1 226	247	83	52.9	3.2
71211	Museums	6	3 899	3 602	1 072	211	69	61.0	1.5
712110	Museums	6	3 899	3 602	1 072	211	69	61.0	1.5

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LAS VEGAS, NV—AZ MSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	13	2 024	1 783	443	96	28	75.3	9.6
7139	Other amusement & recreation services	13	2 024	1 783	443	96	28	75.3	9.6
71399	All other amusement & recreation industries	9	1 552	1 384	364	81	19	82.0	12.5
713990	All other amusement & recreation industries	9	1 552	1 384	364	81	19	82.0	12.5
PHOENIX—MESA, AZ MSA									
71	Arts, entertainment, & recreation	143	180 031	163 620	67 212	17 272	4 702	2.4	3.3
711	Performing arts, spectator sports, & related industries	36	26 627	26 610	9 260	2 871	722	1.8	4.8
7111	Performing arts companies	32	23 916	23 983	8 859	2 735	705	1.6	5.3
71111	Theater companies & dinner theaters	16	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	16	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	15	D	D	D	D	e	D	D
71113	Musical groups & artists	14	7 986	8 249	3 622	1 236	279	1.1	3.5
711130	Musical groups & artists	14	7 986	8 249	3 622	1 236	279	1.1	3.5
7111301	Symphony orchestras & chamber music organizations	8	D	D	D	D	e	D	D
7111309	Other music groups & artists	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	25	46 640	35 527	13 529	3 438	674	3.7	.7
7121	Museums, historical sites, & similar institutions	25	46 640	35 527	13 529	3 438	674	3.7	.7
71211	Museums	19	D	D	D	D	e	D	D
712110	Museums	19	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	82	106 764	101 483	44 423	10 963	3 306	2.0	4.1
7139	Other amusement & recreation services	82	106 764	101 483	44 423	10 963	3 306	2.0	4.1
71391	Golf courses & country clubs	36	70 024	70 324	31 760	7 899	1 955	.6	.1
713910	Golf courses & country clubs	36	70 024	70 324	31 760	7 899	1 955	.6	.1
71394	Fitness & recreational sports centers	28	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	28	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	18	D	D	D	D	e	D	D
713990	All other amusement & recreation industries	18	D	D	D	D	e	D	D
TUCSON, AZ MSA									
71	Arts, entertainment, & recreation	53	49 327	47 383	19 083	4 528	1 403	9.6	6.6
711	Performing arts, spectator sports, & related industries	15	16 961	16 760	4 367	932	306	.5	18.2
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	13	14 579	13 630	6 491	1 584	366	15.4	.4
7121	Museums, historical sites, & similar institutions	13	14 579	13 630	6 491	1 584	366	15.4	.4
71211	Museums	9	11 955	11 155	5 614	1 365	311	7.1	.5
712110	Museums	9	11 955	11 155	5 614	1 365	311	7.1	.5
713	Amusement, gambling, & recreation industries	25	17 787	16 993	8 225	2 012	731	13.5	.5
7139	Other amusement & recreation services	25	17 787	16 993	8 225	2 012	731	13.5	.5
71391	Golf courses & country clubs	5	9 769	9 448	4 776	1 177	321	9.9	—
713910	Golf courses & country clubs	5	9 769	9 448	4 776	1 177	321	9.9	—
71394	Fitness & recreational sports centers	15	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	15	D	D	D	D	e	D	D
YUMA, AZ MSA									
71	Arts, entertainment, & recreation	8	3 749	3 511	1 470	380	95	2.9	1.8
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE ARIZONA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	40	D	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	14	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	10	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	20	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	20	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.
²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
APACHE COUNTY, AZ								
71	Arts, entertainment, & recreation	4	593	190	27	18	19.9	10.6
COCHISE COUNTY, AZ								
71	Arts, entertainment, & recreation	22	4 460	1 350	286	187	74.0	22.4
713	Amusement, gambling, & recreation industries	15	3 629	1 111	236	158	70.0	25.5
7139	Other amusement & recreation services	15	3 629	1 111	236	158	70.0	25.5
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
COCONINO COUNTY, AZ								
71	Arts, entertainment, & recreation	67	81 013	14 971	2 859	1 083	10.3	1.5
711	Performing arts, spectator sports, & related industries	9	2 004	477	138	41	45.1	24.0
712	Museums, historical sites, & similar institutions	4	1 530	195	32	13	100.0	—
7121	Museums, historical sites, & similar institutions	4	1 530	195	32	13	100.0	—
713	Amusement, gambling, & recreation industries	54	77 479	14 299	2 689	1 029	7.6	1.0
7139	Other amusement & recreation services	53	D	D	D	g	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71393	Marinas	21	D	D	D	c	D	D
713930	Marinas	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
GILA COUNTY, AZ								
71	Arts, entertainment, & recreation	14	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRAHAM COUNTY, AZ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GREENLEE COUNTY, AZ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
LA PAZ COUNTY, AZ								
71	Arts, entertainment, & recreation	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
MARICOPA COUNTY, AZ								
71	Arts, entertainment, & recreation	614	1 411 403	336 502	85 440	14 639	6.8	1.9
711	Performing arts, spectator sports, & related industries	223	D	D	D	h	D	D
7111	Performing arts companies	49	D	D	D	e	D	D
71111	Theater companies & dinner theaters	16	D	D	D	c	D	D
711110	Theater companies & dinner theaters	16	D	D	D	c	D	D
7111102	Theater companies	13	D	D	D	b	D	D
71113	Musical groups & artists	25	D	D	D	c	D	D
711130	Musical groups & artists	25	D	D	D	c	D	D
7111309	Other music groups & artists	23	D	D	D	b	D	D
71119	Other performing arts companies	8	D	D	D	c	D	D
711190	Other performing arts companies	8	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	c	D	D
7112	Spectator sports	42	286 634	149 493	42 258	1 931	4.0	.1
71121	Spectator sports	42	286 634	149 493	42 258	1 931	4.0	.1
711211	Sports teams & clubs	8	D	D	D	g	D	D
7112119	Other professional sports clubs	6	D	D	D	f	D	D
711212	Racetracks	3	59 757	10 676	3 443	839	13.1	—
7112122	Auto racetrack operation	7	D	D	D	c	D	D
711219	Other spectator sports	27	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	43	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	11	32 740	8 177	1 490	575	11.7	1.3
711310	Promoters of performing arts, sports, & similar events w/facility	11	32 740	8 177	1 490	575	11.7	1.3
71132	Promoters of performing arts, sports, & similar events w/o facil	32	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	32	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	18	7 927	1 911	288	55	15.0	7.6
71141	Agents/managers for artists, athletes, & other public figures	18	7 927	1 911	288	55	15.0	7.6
711410	Agents/managers for artists, athletes, & other public figures	18	7 927	1 911	288	55	15.0	7.6
7115	Independent artists, writers, & performers	71	23 974	6 190	1 219	236	51.6	21.5
71151	Independent artists, writers, & performers	71	23 974	6 190	1 219	236	51.6	21.5
711510	Independent artists, writers, & performers	71	23 974	6 190	1 219	236	51.6	21.5
712	Museums, historical sites, & similar institutions	9	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	382	944 770	156 251	36 963	11 094	5.8	1.9
7131	Amusement parks & arcades	20	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	18	D	D	D	e	D	D
713120	Amusement arcades	18	D	D	D	e	D	D
7132	Gambling industries	13	D	D	D	g	D	D
71321	Casinos (except casino hotels)	3	D	D	D	f	D	D
713210	Casinos (except casino hotels)	3	D	D	D	f	D	D
71329	Other gambling industries	10	D	D	D	g	D	D
713290	Other gambling industries	10	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	10	D	D	D	g	D	D
7139	Other amusement & recreation services	349	D	D	D	i	D	D
71391	Golf courses & country clubs	81	205 007	59 564	14 423	3 626	11.1	1.6
713910	Golf courses & country clubs	81	205 007	59 564	14 423	3 626	11.1	1.6
71393	Marinas	10	D	D	D	b	D	D
713930	Marinas	10	D	D	D	b	D	D
71394	Fitness & recreational sports centers	123	97 136	25 624	5 994	2 759	10.3	8.4
713940	Fitness & recreational sports centers	123	97 136	25 624	5 994	2 759	10.3	8.4
7139405	Roller skating rinks	6	2 407	570	119	53	24.5	3.7
71395	Bowling centers	31	D	D	D	f	D	D
713950	Bowling centers	31	D	D	D	f	D	D
71399	All other amusement & recreation industries	103	D	D	D	f	D	D
713990	All other amusement & recreation industries	103	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	b	D	D
7139904	Miniature golf courses	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	25	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MOHAVE COUNTY, AZ								
71	Arts, entertainment, & recreation	40	26 109	5 308	1 154	390	22.5	31.2
713	Amusement, gambling, & recreation industries	37	24 213	4 864	1 074	361	22.6	33.6
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
NAVAJO COUNTY, AZ								
71	Arts, entertainment, & recreation	13	7 852	2 062	366	134	28.8	9.9
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
PIMA COUNTY, AZ								
71	Arts, entertainment, & recreation	189	285 194	71 599	18 513	5 001	6.2	2.5
711	Performing arts, spectator sports, & related industries	65	D	D	D	f	D	D
7111	Performing arts companies	12	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	12	13 816	2 890	710	278	24.7	6.0
71121	Spectator sports	12	13 816	2 890	710	278	24.7	6.0
711212	Racetracks	4	D	D	D	e	D	D
7115	Independent artists, writers, & performers	31	7 715	2 787	838	113	49.7	3.8
71151	Independent artists, writers, & performers	31	7 715	2 787	838	113	49.7	3.8
711510	Independent artists, writers, & performers	31	7 715	2 787	838	113	49.7	3.8
713	Amusement, gambling, & recreation industries	122	256 076	63 441	16 386	4 384	3.7	2.3
7131	Amusement parks & arcades	6	11 601	3 731	1 050	421	1.7	—
71311	Amusement & theme parks	1	D	D	D	e	D	D
713110	Amusement & theme parks	1	D	D	D	e	D	D
71312	Amusement arcades	5	D	D	D	b	D	D
713120	Amusement arcades	5	D	D	D	b	D	D
7132	Gambling industries	9	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
7139	Other amusement & recreation services	107	D	D	D	h	D	D
71391	Golf courses & country clubs	15	24 019	7 758	1 996	605	23.7	2.5
713910	Golf courses & country clubs	15	24 019	7 758	1 996	605	23.7	2.5
71394	Fitness & recreational sports centers	58	65 068	22 263	5 628	1 506	3.3	4.6
713940	Fitness & recreational sports centers	58	65 068	22 263	5 628	1 506	3.3	4.6
71395	Bowling centers	11	D	D	D	e	D	D
713950	Bowling centers	11	D	D	D	e	D	D
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D
7139904	Miniature golf courses	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	b	D	D
PINAL COUNTY, AZ								
71	Arts, entertainment, & recreation	23	18 107	5 709	1 244	400	43.3	21.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	15 365	5 334	1 144	382	48.1	25.4
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71391	Golf courses & country clubs	11	10 708	4 295	936	292	51.3	36.1
713910	Golf courses & country clubs	11	10 708	4 295	936	292	51.3	36.1
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
SANTA CRUZ COUNTY, AZ								
71	Arts, entertainment, & recreation	10	8 427	2 811	634	243	24.4	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71391	Golf courses & country clubs	5	7 631	2 550	570	198	22.3	—
713910	Golf courses & country clubs	5	7 631	2 550	570	198	22.3	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
YAVAPAI COUNTY, AZ								
71	Arts, entertainment, & recreation	43	59 960	12 081	2 536	839	10.7	2.0
711	Performing arts, spectator sports, & related industries	20	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	50 398	9 850	2 249	732	8.0	2.4
7132	Gambling industries	1	D	D	D	e	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132901	Slot machine operators	1	D	D	D	e	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
YUMA COUNTY, AZ								
71	Arts, entertainment, & recreation	24	41 647	5 549	1 298	518	4.1	5.2
711	Performing arts, spectator sports, & related industries	4	11 865	1 129	228	150	1.4	7.9
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	29 782	4 420	1 070	368	5.2	4.1
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
APACHE JUNCTION, AZ *								
71	Arts, entertainment, & recreation	4	2 121	818	177	53	30.4	5.9
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
APACHE JUNCTION, AZ (PINAL COUNTY PART) *								
71	Arts, entertainment, & recreation	4	2 121	818	177	53	30.4	5.9
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
AVONDALE, AZ								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
BENSON, AZ								
71	Arts, entertainment, & recreation	3	183	26	7	7	82.5	17.5
BUCKEYE, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BULLHEAD CITY, AZ								
71	Arts, entertainment, & recreation	6	1 320	322	84	36	97.0	—
CASA GRANDE, AZ								
71	Arts, entertainment, & recreation	5	2 589	320	70	36	21.9	1.3
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
CAVE CREEK, AZ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
CHANDLER, AZ								
71	Arts, entertainment, & recreation	25	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	8	6 216	1 344	357	103	14.9	—
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
CHINO VALLEY, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLARKDALE, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COOLIDGE, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COTTONWOOD, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DOUGLAS, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
ELOY, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
FLAGSTAFF, AZ								
71	Arts, entertainment, & recreation	24	19 730	6 236	1 531	687	12.6	3.6
713	Amusement, gambling, & recreation industries	20	19 490	6 175	1 526	685	12.0	3.2
7139	Other amusement & recreation services	20	19 490	6 175	1 526	685	12.0	3.2
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	5 197	1 910	236	56	29.0	9.1
713990	All other amusement & recreation industries	10	5 197	1 910	236	56	29.0	9.1

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FOUNTAIN HILLS, AZ								
71	Arts, entertainment, & recreation	7	6 189	2 016	532	173	.9	—
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
GILBERT, AZ								
71	Arts, entertainment, & recreation	14	14 553	3 542	902	286	22.0	.5
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 734	2 137	524	164	36.3	.1
713910	Golf courses & country clubs	5	7 734	2 137	524	164	36.3	.1
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
GLENDALE, AZ								
71	Arts, entertainment, & recreation	21	24 376	5 499	1 249	492	4.3	3.5
713	Amusement, gambling, & recreation industries	17	23 997	5 455	1 229	485	3.8	3.6
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	10 900	1 981	439	207	3.1	6.6
713940	Fitness & recreational sports centers	6	10 900	1 981	439	207	3.1	6.6
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
GLOBE, AZ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GOODYEAR, AZ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KINGMAN, AZ								
71	Arts, entertainment, & recreation	8	2 483	657	90	56	70.5	.2
713	Amusement, gambling, & recreation industries	8	2 483	657	90	56	70.5	.2
7139	Other amusement & recreation services	7	D	D	D	b	D	D
LAKE HAVASU CITY, AZ								
71	Arts, entertainment, & recreation	14	8 157	2 055	450	130	26.9	.3
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
MARANA, AZ								
71	Arts, entertainment, & recreation	5	2 271	652	215	98	—	18.1
713	Amusement, gambling, & recreation industries	5	2 271	652	215	98	—	18.1
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MESA, AZ								
71	Arts, entertainment, & recreation	59	45 383	11 425	2 727	975	13.5	6.4
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	3 985	314	72	16	—	24.7
71132	Promoters of performing arts, sports, & similar events w/o facil	4	3 985	314	72	16	—	24.7
711320	Promoters of performing arts, sports, & similar events w/o facil	4	3 985	314	72	16	—	24.7
713	Amusement, gambling, & recreation industries	48	40 159	10 693	2 523	930	14.6	4.7
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71391	Golf courses & country clubs	11	19 224	6 069	1 368	442	14.8	2.6
713910	Golf courses & country clubs	11	19 224	6 069	1 368	442	14.8	2.6
71394	Fitness & recreational sports centers	13	D	D	D	c	D	D
713940	Fitness & recreational sports centers	13	D	D	D	c	D	D
71395	Bowling centers	5	3 925	1 207	328	103	2.8	—
713950	Bowling centers	5	3 925	1 207	328	103	2.8	—
71399	All other amusement & recreation industries	15	6 956	1 379	319	117	31.8	1.2
713990	All other amusement & recreation industries	15	6 956	1 379	319	117	31.8	1.2

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NOGALES, AZ								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
ORO VALLEY, AZ								
71	Arts, entertainment, & recreation	6	3 978	1 253	336	104	8.8	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
PAGE, AZ								
71	Arts, entertainment, & recreation	25	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71393	Marinas	21	D	D	D	c	D	D
713930	Marinas	21	D	D	D	c	D	D
PARADISE VALLEY, AZ								
71	Arts, entertainment, & recreation	9	9 398	1 609	333	106	29.5	6.0
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
PARKER, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PAYSON, AZ								
71	Arts, entertainment, & recreation	6	1 765	920	71	36	91.8	8.2
713	Amusement, gambling, & recreation industries	6	1 765	920	71	36	91.8	8.2
7139	Other amusement & recreation services	6	1 765	920	71	36	91.8	8.2
PEORIA, AZ								
71	Arts, entertainment, & recreation	8	5 960	1 503	314	102	56.6	5.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PHOENIX, AZ								
71	Arts, entertainment, & recreation	255	462 287	158 450	44 966	6 004	8.6	3.2
711	Performing arts, spectator sports, & related industries	99	313 106	118 776	35 787	2 665	5.4	1.5
7111	Performing arts companies	20	22 377	4 243	1 152	163	6.8	.4
71111	Theater companies & dinner theaters	7	2 488	668	157	17	26.7	2.9
711110	Theater companies & dinner theaters	7	2 488	668	157	17	26.7	2.9
71113	Musical groups & artists	11	D	D	D	b	D	D
711130	Musical groups & artists	11	D	D	D	b	D	D
7111309	Other music groups & artists	11	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	b	D	D
7112	Spectator sports	18	198 803	98 869	31 953	1 671	.3	—
71121	Spectator sports	18	198 803	98 869	31 953	1 671	.3	—
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112119	Other professional sports clubs	6	D	D	D	f	D	D
711212	Racetracks	3	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	21	73 072	11 346	1 799	658	5.6	1.8
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	11	5 106	1 012	220	41	19.7	11.8
71141	Agents/managers for artists, athletes, & other public figures	11	5 106	1 012	220	41	19.7	11.8
711410	Agents/managers for artists, athletes, & other public figures	11	5 106	1 012	220	41	19.7	11.8
7115	Independent artists, writers, & performers	29	13 748	3 306	663	132	69.7	19.2
71151	Independent artists, writers, & performers	29	13 748	3 306	663	132	69.7	19.2
711510	Independent artists, writers, & performers	29	13 748	3 306	663	132	69.7	19.2
713	Amusement, gambling, & recreation industries	154	D	D	D	h	D	D
7131	Amusement parks & arcades	12	12 096	3 336	712	354	11.9	3.1
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7132	Gambling industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	135	D	D	D	h	D	D
71391	Golf courses & country clubs	26	53 150	15 201	3 477	969	21.1	.9
713910	Golf courses & country clubs	26	53 150	15 201	3 477	969	21.1	.9
71394	Fitness & recreational sports centers	52	38 364	11 020	2 645	1 196	8.5	13.2
713940	Fitness & recreational sports centers	52	38 364	11 020	2 645	1 196	8.5	13.2
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	11	9 484	2 861	718	255	4.0	11.9
713950	Bowling centers	11	9 484	2 861	718	255	4.0	11.9
71399	All other amusement & recreation industries	44	D	D	D	e	D	D
713990	All other amusement & recreation industries	44	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	4 170	1 042	274	64	56.0	14.6
PRESCOTT, AZ								
71	Arts, entertainment, & recreation	12	9 017	2 038	237	117	11.7	12.5
711	Performing arts, spectator sports, & related industries	8	6 887	1 429	141	58	11.4	—
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	2 130	609	96	59	12.5	52.8
7139	Other amusement & recreation services	4	2 130	609	96	59	12.5	52.8
PRESCOTT VALLEY, AZ								
71	Arts, entertainment, & recreation	3	1 894	616	117	44	D	—
QUEEN CREEK, AZ *								
71	Arts, entertainment, & recreation	3	3 596	951	110	58	—	60.0
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
QUEEN CREEK, AZ (MARICOPA COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
QUEEN CREEK, AZ (PINAL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAFFORD, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCOTTSDALE, AZ								
71	Arts, entertainment, & recreation	113	275 992	58 801	14 552	3 408	4.8	2.0
711	Performing arts, spectator sports, & related industries	47	D	D	D	e	D	D
7111	Performing arts companies	14	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	2 629	378	69	67	D	—
711110	Theater companies & dinner theaters	3	2 629	378	69	67	D	—
71113	Musical groups & artists	8	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	19	D	D	D	b	D	D
71151	Independent artists, writers, & performers	19	D	D	D	b	D	D
711510	Independent artists, writers, & performers	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	63	255 333	52 830	13 420	3 116	2.2	1.1
7132	Gambling industries	2	D	D	D	g	D	D
71329	Other gambling industries	2	D	D	D	g	D	D
713290	Other gambling industries	2	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	g	D	D
7139	Other amusement & recreation services	59	D	D	D	g	D	D
71391	Golf courses & country clubs	19	93 309	25 988	6 600	1 359	.2	1.5
713910	Golf courses & country clubs	19	93 309	25 988	6 600	1 359	.2	1.5
71394	Fitness & recreational sports centers	21	D	D	D	e	D	D
713940	Fitness & recreational sports centers	21	D	D	D	e	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
SEDONA, AZ *								
71	Arts, entertainment, & recreation	11	5 103	1 250	308	132	64.4	7.5
713	Amusement, gambling, & recreation industries	3	3 017	803	188	80	D	—
7139	Other amusement & recreation services	2	D	D	D	b	D	D
SEDONA, AZ (COCONINO COUNTY PART) *								
71	Arts, entertainment, & recreation	5	1 691	290	84	33	77.4	22.6
SEDONA, AZ (YAVAPAI COUNTY PART) *								
71	Arts, entertainment, & recreation	6	3 412	960	224	99	58.0	—
713	Amusement, gambling, & recreation industries	3	3 017	803	188	80	D	—
7139	Other amusement & recreation services	2	D	D	D	b	D	D
SHOW LOW, AZ								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
SIERRA VISTA, AZ								
71	Arts, entertainment, & recreation	6	1 813	496	120	78	71.2	22.2
713	Amusement, gambling, & recreation industries	6	1 813	496	120	78	71.2	22.2
7139	Other amusement & recreation services	6	1 813	496	120	78	71.2	22.2
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
SOMERTON, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
SOUTH TUCSON, AZ								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
SUPERIOR, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SURPRISE, AZ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
TAYLOR, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TEMPE, AZ								
71	Arts, entertainment, & recreation	60	126 112	57 137	11 670	1 069	3.8	1.2
711	Performing arts, spectator sports, & related industries	28	100 267	49 901	9 957	238	1.0	.6
7111	Performing arts companies	7	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	32	25 845	7 236	1 713	831	14.3	3.7
7139	Other amusement & recreation services	29	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	e	D	D
713940	Fitness & recreational sports centers	12	D	D	D	e	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	a	D	D
THATCHER, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TOLLESON, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TUCSON, AZ								
71	Arts, entertainment, & recreation	116	109 269	25 590	6 215	2 174	7.2	4.3
711	Performing arts, spectator sports, & related industries	34	D	D	D	e	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
7115	Independent artists, writers, & performers	14	2 985	1 294	280	54	39.5	1.1
71151	Independent artists, writers, & performers	14	2 985	1 294	280	54	39.5	1.1
711510	Independent artists, writers, & performers	14	2 985	1 294	280	54	39.5	1.1
713	Amusement, gambling, & recreation industries	81	94 620	21 325	5 121	1 830	4.1	4.1
7131	Amusement parks & arcades	5	D	D	D	b	D	D
71312	Amusement arcades	5	D	D	D	b	D	D
713120	Amusement arcades	5	D	D	D	b	D	D
7132	Gambling industries	6	D	D	D	f	D	D
7139	Other amusement & recreation services	70	D	D	D	g	D	D
71394	Fitness & recreational sports centers	41	D	D	D	f	D	D
713940	Fitness & recreational sports centers	41	D	D	D	f	D	D
71395	Bowling centers	8	D	D	D	e	D	D
713950	Bowling centers	8	D	D	D	e	D	D
71399	All other amusement & recreation industries	17	6 248	1 485	351	136	17.1	11.9
713990	All other amusement & recreation industries	17	6 248	1 485	351	136	17.1	11.9
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
WICKENBURG, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILLCOX, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
WILLIAMS, AZ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WINSLOW, AZ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
YUMA, AZ								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	4	11 865	1 129	228	150	1.4	7.9
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF APACHE COUNTY, AZ								
71	Arts, entertainment, & recreation	4	593	190	27	18	19.9	10.6
BALANCE OF COCHISE COUNTY, AZ								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
BALANCE OF COCONINO COUNTY, AZ								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BALANCE OF GILA COUNTY, AZ								
71	Arts, entertainment, & recreation	5	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
BALANCE OF GREENLEE COUNTY, AZ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF LA PAZ COUNTY, AZ								
71	Arts, entertainment, & recreation	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
BALANCE OF MARICOPA COUNTY, AZ								
71	Arts, entertainment, & recreation	28	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	e	D	D
71321	Casinos (except casino hotels)	1	D	D	D	e	D	D
713210	Casinos (except casino hotels)	1	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MOHAVE COUNTY, AZ								
71	Arts, entertainment, & recreation	12	14 149	2 274	530	168	4.5	57.3
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
BALANCE OF NAVAJO COUNTY, AZ								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF PIMA COUNTY, AZ								
71	Arts, entertainment, & recreation	60	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	26	D	D	D	b	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	D	D	D	g	D	D
7131	Amusement parks & arcades	1	D	D	D	e	D	D
71311	Amusement & theme parks	1	D	D	D	e	D	D
713110	Amusement & theme parks	1	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	30	D	D	D	g	D	D
71391	Golf courses & country clubs	10	D	D	D	e	D	D
713910	Golf courses & country clubs	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	f	D	D
713940	Fitness & recreational sports centers	12	D	D	D	f	D	D
BALANCE OF PINAL COUNTY, AZ								
71	Arts, entertainment, & recreation	10	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
BALANCE OF SANTA CRUZ COUNTY, AZ								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
BALANCE OF YAVAPAI COUNTY, AZ								
71	Arts, entertainment, & recreation	19	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	e	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132901	Slot machine operators	1	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BALANCE OF YUMA COUNTY, AZ								
71	Arts, entertainment, & recreation	3	1 033	240	77	25	D	26.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

ARIZONA

Apache Junction is in Maricopa and Pinal Counties.

Queen Creek is in Maricopa and Pinal Counties; it annexed into Pinal County in December 1993.

Sedona is in Coconino and Yavapai Counties.

Appendix E. Metropolitan Areas

ARIZONA

Flagstaff, AZ—UT MSA

Coconino County, AZ

Kane County, UT

Las Vegas, NV—AZ MSA

Mohave County, AZ

Clark County, NV

Nye County, NV

Phoenix—Mesa, AZ MSA

Maricopa County, AZ

Pinal County, AZ

Tucson, AZ MSA

Pima County, AZ

Yuma, AZ MSA

Yuma County, AZ

California

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CALIFORNIA								
71	Arts, entertainment, & recreation	12 015	15 913 820	6 296 604	1 302 234	182 004	12.0	6.5
711	Performing arts, spectator sports, & related industries	7 538	8 585 934	4 260 205	817 618	39 331	13.9	4.8
7111	Performing arts companies	1 378	1 200 414	395 329	64 007	9 846	19.5	6.3
71111	Theater companies & dinner theaters	297	311 195	114 598	21 515	4 882	16.0	6.5
711110	Theater companies & dinner theaters	297	311 195	114 598	21 515	4 882	16.0	6.5
7111101	Opera companies	7	2 240	518	63	13	60.1	7.5
7111102	Theater companies	270	272 762	105 699	19 431	3 851	17.3	6.5
7111103	Dinner theaters	20	36 193	8 381	2 021	1 018	3.5	6.2
71112	Dance companies	34	40 999	9 664	1 604	286	21.6	2.4
711120	Dance companies	34	40 999	9 664	1 604	286	21.6	2.4
71113	Musical groups & artists	837	728 155	212 859	27 264	3 318	20.7	5.8
711130	Musical groups & artists	837	728 155	212 859	27 264	3 318	20.7	5.8
7111301	Symphony orchestras & chamber music organizations	38	13 664	5 535	223	33	71.8	4.2
7111309	Other music groups & artists	799	714 491	207 324	27 041	3 285	19.7	5.8
71119	Other performing arts companies	210	120 065	58 208	13 624	1 360	20.9	10.2
711190	Other performing arts companies	210	120 065	58 208	13 624	1 360	20.9	10.2
7111901	Circuses	8	8 267	1 855	400	49	9.0	—
7111909	Other performing arts companies (except circuses)	202	111 798	56 353	13 224	1 311	21.8	10.9
7112	Spectator sports	467	1 744 148	885 354	186 339	10 063	10.7	1.5
71121	Spectator sports	467	1 744 148	885 354	186 339	10 063	10.7	1.5
711211	Sports teams & clubs	40	1 081 575	711 280	152 926	4 130	7.0	.4
7112111	Football clubs	4	256 533	165 843	44 743	532	—	.4
7112112	Baseball clubs	14	419 122	281 306	27 090	2 078	16.2	.5
7112119	Other professional sports clubs	22	405 920	264 131	81 093	1 520	2.0	.2
711212	Racetracks	64	392 753	103 235	19 555	3 416	8.3	2.1
7112122	Auto racetrack operation	49	107 635	9 571	1 715	383	10.1	4.0
7112123	Horse racetrack operation	15	285 118	93 664	17 840	3 033	7.6	1.3
711219	Other spectator sports	363	269 820	70 839	13 858	2 517	29.2	5.1
7112191	Professional athletes	62	68 925	15 394	1 648	236	13.1	1.4
7112192	Racing (except racetrack operation)	301	200 895	55 445	12 210	2 281	34.7	6.4
7113	Promoters of performing arts, sports, & similar events	481	813 429	241 117	45 849	5 793	12.2	9.3
71131	Promoters of performing arts, sports, & similar events w/facility	82	159 302	42 573	8 696	2 256	5.4	16.1
711310	Promoters of performing arts, sports, & similar events w/facility	82	159 302	42 573	8 696	2 256	5.4	16.1
71132	Promoters of performing arts, sports, & similar events w/o facil	399	654 127	198 544	37 153	3 537	13.8	7.7
711320	Promoters of performing arts, sports, & similar events w/o facil	399	654 127	198 544	37 153	3 537	13.8	7.7
7114	Agents/managers for artists, athletes, & other public figures	668	974 826	455 055	106 327	4 604	11.9	3.0
71141	Agents/managers for artists, athletes, & other public figures	668	974 826	455 055	106 327	4 604	11.9	3.0
711410	Agents/managers for artists, athletes, & other public figures	668	974 826	455 055	106 327	4 604	11.9	3.0
7115	Independent artists, writers, & performers	4 544	3 853 117	2 283 350	415 096	9 025	14.5	5.4
71151	Independent artists, writers, & performers	4 544	3 853 117	2 283 350	415 096	9 025	14.5	5.4
711510	Independent artists, writers, & performers	4 544	3 853 117	2 283 350	415 096	9 025	14.5	5.4
712	Museums, historical sites, & similar institutions	61	37 000	9 316	2 138	451	31.3	9.9
7121	Museums, historical sites, & similar institutions	61	37 000	9 316	2 138	451	31.3	9.9
71211	Museums	40	23 346	5 077	1 419	246	44.2	14.9
712110	Museums	40	23 346	5 077	1 419	246	44.2	14.9
71212	Historical sites	2	D	D	D	b	D	D
712120	Historical sites	2	D	D	D	b	D	D
71213	Zoos & botanical gardens	6	D	D	D	b	D	D
712130	Zoos & botanical gardens	6	D	D	D	b	D	D
71219	Nature parks & other similar institutions	13	2 922	1 214	129	45	13.8	2.2
712190	Nature parks & other similar institutions	13	2 922	1 214	129	45	13.8	2.2
713	Amusement, gambling, & recreation industries	4 416	7 290 886	2 027 083	482 478	142 222	9.6	8.4
7131	Amusement parks & arcades	299	1 764 346	505 547	118 000	32 830	2.8	.9
71311	Amusement & theme parks	63	1 555 599	469 591	109 812	29 468	1.2	.2
713110	Amusement & theme parks	63	1 555 599	469 591	109 812	29 468	1.2	.2
7131101	Waterparks	17	39 902	10 506	1 025	458	19.5	3.6
7131102	Amusement parks (except waterparks)	46	1 515 697	459 085	108 787	29 010	.8	.1
71312	Amusement arcades	236	208 747	35 956	8 188	3 362	14.2	6.0
713120	Amusement arcades	236	208 747	35 956	8 188	3 362	14.2	6.0
7132	Gambling industries	158	1 939 556	441 931	111 036	22 866	4.5	16.2
71321	Casinos (except casino hotels)	20	690 349	124 340	30 100	6 633	—	40.1
713210	Casinos (except casino hotels)	20	690 349	124 340	30 100	6 633	—	40.1
71329	Other gambling industries	138	1 249 207	317 591	80 936	16 233	6.9	3.0
713290	Other gambling industries	138	1 249 207	317 591	80 936	16 233	6.9	3.0
7132902	Lottery, bingo, bookie, & other betting operation	138	1 249 207	317 591	80 936	16 233	6.9	3.0
7139	Other amusement & recreation services	3 959	3 586 984	1 079 605	253 442	86 526	15.8	7.9
71391	Golf courses & country clubs	576	1 158 812	371 611	80 924	22 269	7.6	7.6
713910	Golf courses & country clubs	576	1 158 812	371 611	80 924	22 269	7.6	7.6
71392	Skiing facilities	34	145 070	47 597	19 922	6 356	12.6	3.7
713920	Skiing facilities	34	145 070	47 597	19 922	6 356	12.6	3.7
71393	Marinas	259	202 760	43 247	10 342	1 906	21.7	12.1
713930	Marinas	259	202 760	43 247	10 342	1 906	21.7	12.1
71394	Fitness & recreational sports centers	1 781	1 363 356	416 474	96 829	40 163	17.6	7.5
713940	Fitness & recreational sports centers	1 781	1 363 356	416 474	96 829	40 163	17.6	7.5
7139404	Ice skating rinks	46	43 434	13 536	3 316	1 234	6.8	9.2
7139405	Roller skating rinks	96	34 204	9 862	2 521	1 578	24.3	7.6
71395	Bowling centers	303	253 503	82 271	20 231	7 198	10.5	7.6
713950	Bowling centers	303	253 503	82 271	20 231	7 198	10.5	7.6

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	CALIFORNIA—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	1 006	463 483	118 405	25 194	8 634	32.1	9.6
713990	All other amusement & recreation industries	1 006	463 483	118 405	25 194	8 634	32.1	9.6
7139901	Dance studios & halls	30	17 040	8 307	1 915	820	9.8	3.3
7139902	Concession operators of amusement devices & rides	112	41 882	8 868	1 588	752	40.5	13.6
7139904	Miniature golf courses	54	26 658	6 022	1 302	515	34.1	3.3
7139905	Coin-operated amusement devices (except slot machine operation)	156	110 047	24 076	5 867	1 663	18.5	9.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	CALIFORNIA								
	Arts, entertainment, & recreation	1 713	2 032 233	1 855 857	709 828	165 801	35 831	11.7	4.7
711	Performing arts, spectator sports, & related industries	490	571 663	550 770	211 529	47 866	10 375	4.6	3.0
7111	Performing arts companies	401	470 836	453 324	190 040	42 782	9 361	3.6	1.9
71111	Theater companies & dinner theaters	181	257 368	246 679	104 175	23 374	4 655	1.9	2.9
711110	Theater companies & dinner theaters	181	257 368	246 679	104 175	23 374	4 655	1.9	2.9
7111101	Opera companies	26	111 887	105 609	47 828	10 055	1 625	1.7	2.2
7111102	Theater companies	155	145 481	141 070	56 347	13 319	3 030	2.1	3.4
71112	Dance companies	49	39 773	38 970	17 751	4 048	775	3.4	.8
711120	Dance companies	49	39 773	38 970	17 751	4 048	775	3.4	.8
71113	Musical groups & artists	154	169 884	163 884	67 254	15 206	3 880	5.4	.9
711130	Musical groups & artists	154	169 884	163 884	67 254	15 206	3 880	5.4	.9
7111301	Symphony orchestras & chamber music organizations	89	144 868	140 130	59 844	13 637	3 383	4.1	.6
7111309	Other music groups & artists	65	25 016	23 754	7 410	1 569	497	13.2	2.1
71119	Other performing arts companies	17	3 811	3 791	860	154	51	35.7	—
711190	Other performing arts companies	17	3 811	3 791	860	154	51	35.7	—
7111901	Circuses	2	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	89	100 827	97 446	21 489	5 084	1 014	9.3	7.8
71131	Promoters of performing arts, sports, & similar events w/facility	33	23 729	21 853	5 835	1 393	361	26.6	14.9
711310	Promoters of performing arts, sports, & similar events w/facility	33	23 729	21 853	5 835	1 393	361	26.6	14.9
71132	Promoters of performing arts, sports, & similar events w/o facil	56	77 098	75 593	15 654	3 691	653	4.0	5.6
711320	Promoters of performing arts, sports, & similar events w/o facil	56	77 098	75 593	15 654	3 691	653	4.0	5.6
712	Museums, historical sites, & similar institutions	398	683 908	562 642	206 404	48 752	8 679	11.2	3.3
7121	Museums, historical sites, & similar institutions	398	683 908	562 642	206 404	48 752	8 679	11.2	3.3
71211	Museums	307	436 545	345 037	124 952	30 090	5 483	13.8	4.3
712110	Museums	307	436 545	345 037	124 952	30 090	5 483	13.8	4.3
71212	Historical sites	40	28 267	26 712	8 446	1 816	299	26.3	2.1
712120	Historical sites	40	28 267	26 712	8 446	1 816	299	26.3	2.1
71213	Zoos & botanical gardens	25	208 681	182 283	70 507	16 261	2 797	3.8	.1
712130	Zoos & botanical gardens	25	208 681	182 283	70 507	16 261	2 797	3.8	.1
71219	Nature parks & other similar institutions	26	10 415	8 610	2 499	585	100	10.2	30.3
712190	Nature parks & other similar institutions	26	10 415	8 610	2 499	585	100	10.2	30.3
713	Amusement, gambling, & recreation industries	825	776 662	742 445	291 895	69 183	16 777	17.4	7.1
7139	Other amusement & recreation services	825	776 662	742 445	291 895	69 183	16 777	17.4	7.1
71391	Golf courses & country clubs	141	454 167	449 050	189 660	46 439	9 388	6.6	4.3
713910	Golf courses & country clubs	141	454 167	449 050	189 660	46 439	9 388	6.6	4.3
71394	Fitness & recreational sports centers	448	232 755	212 037	74 665	16 450	5 694	30.8	10.3
713940	Fitness & recreational sports centers	448	232 755	212 037	74 665	16 450	5 694	30.8	10.3
71399	All other amusement & recreation industries	236	89 740	81 358	27 570	6 294	1 695	36.9	13.0
713990	All other amusement & recreation industries	236	89 740	81 358	27 570	6 294	1 695	36.9	13.0

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BAKERSFIELD, CA MSA								
71	Arts, entertainment, & recreation	102	64 474	19 411	4 511	1 791	29.0	11.5
711	Performing arts, spectator sports, & related industries	27	14 307	3 609	726	302	16.5	8.1
7111	Performing arts companies	7	4 101	1 458	353	182	9.2	—
71111	Theater companies & dinner theaters	3	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	c	D	D
7112	Spectator sports	13	8 764	1 746	306	89	12.5	10.2
71121	Spectator sports	13	8 764	1 746	306	89	12.5	10.2
711219	Other spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	75	50 167	15 802	3 785	1 489	32.6	12.4
7131	Amusement parks & arcades	5	3 743	668	165	102	23.3	—
7139	Other amusement & recreation services	63	42 056	13 398	3 122	1 208	36.1	14.7
71391	Golf courses & country clubs	13	18 492	6 845	1 611	505	32.7	30.3
713910	Golf courses & country clubs	13	18 492	6 845	1 611	505	32.7	30.3
71394	Fitness & recreational sports centers	21	11 758	3 875	974	450	40.1	.3
713940	Fitness & recreational sports centers	21	11 758	3 875	974	450	40.1	.3
71395	Bowling centers	6	3 130	796	182	95	7.5	8.8
713950	Bowling centers	6	3 130	796	182	95	7.5	8.8
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
CHICO-PARADISE, CA MSA								
71	Arts, entertainment, & recreation	47	37 176	12 956	2 877	1 146	15.4	2.9
711	Performing arts, spectator sports, & related industries	8	2 380	804	123	47	95.9	1.7
713	Amusement, gambling, & recreation industries	39	34 796	12 152	2 754	1 099	9.9	3.0
7132	Gambling industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	f	D	D
71391	Golf courses & country clubs	5	5 425	1 458	297	119	21.8	—
713910	Golf courses & country clubs	5	5 425	1 458	297	119	21.8	—
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	17	8 520	2 898	663	453	10.9	11.2
713940	Fitness & recreational sports centers	17	8 520	2 898	663	453	10.9	11.2
FRESNO, CA MSA								
71	Arts, entertainment, & recreation	121	297 933	38 192	8 677	2 664	5.3	2.1
711	Performing arts, spectator sports, & related industries	30	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	7	5 040	499	62	15	86.4	—
71121	Spectator sports	7	5 040	499	62	15	86.4	—
711219	Other spectator sports	5	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	90	284 733	35 734	8 261	2 519	3.5	1.6
7131	Amusement parks & arcades	11	9 357	3 167	523	206	23.8	3.6
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7132	Gambling industries	5	D	D	D	g	D	D
71329	Other gambling industries	5	D	D	D	g	D	D
713290	Other gambling industries	5	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	g	D	D
7139	Other amusement & recreation services	74	D	D	D	g	D	D
71391	Golf courses & country clubs	11	12 366	3 771	781	220	11.8	.4
713910	Golf courses & country clubs	11	12 366	3 771	781	220	11.8	.4
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	30	17 858	5 283	1 264	576	19.6	4.3
713940	Fitness & recreational sports centers	30	17 858	5 283	1 264	576	19.6	4.3
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA							
71	Arts, entertainment, & recreation	8 087	10 965 229	4 688 984	936 936	101 678	11.0	7.0
711	Performing arts, spectator sports, & related industries	6 275	6 877 796	3 530 463	658 078	27 320	13.0	4.7
7111	Performing arts companies	1 103	921 647	326 632	50 835	6 504	21.6	6.6
71111	Theater companies & dinner theaters	212	175 153	75 973	13 665	2 520	22.4	7.5
711110	Theater companies & dinner theaters	212	175 153	75 973	13 665	2 520	22.4	7.5
7111102	Theater companies	194	146 848	69 606	12 214	1 771	26.5	8.8
7111103	Dinner theaters	13	D	D	D	f	D	D
71112	Dance companies	24	33 872	8 734	1 367	200	7.8	1.2
711120	Dance companies	24	33 872	8 734	1 367	200	7.8	1.2
71113	Musical groups & artists	695	609 449	189 107	23 330	2 698	22.1	5.9
711130	Musical groups & artists	695	609 449	189 107	23 330	2 698	22.1	5.9
7111301	Symphony orchestras & chamber music organizations	32	D	D	D	b	D	D
7111309	Other music groups & artists	663	D	D	D	h	D	D
71119	Other performing arts companies	172	103 173	52 818	12 473	1 086	21.7	11.2
711190	Other performing arts companies	172	103 173	52 818	12 473	1 086	21.7	11.2
7111909	Other performing arts companies (except circuses)	168	D	D	D	g	D	D
7112	Spectator sports	243	872 368	383 651	76 518	6 044	6.3	1.8
71121	Spectator sports	243	872 368	383 651	76 518	6 044	6.3	1.8
711211	Sports teams & clubs	16	D	D	D	g	D	D
7112112	Baseball clubs	7	D	D	D	g	D	D
7112119	Other professional sports clubs	8	D	D	D	f	D	D
711212	Racetracks	26	D	D	D	g	D	D
7112122	Auto racetrack operation	19	D	D	D	c	D	D
7112123	Horse racetrack operation	7	171 972	56 564	12 804	2 235	.3	2.0
711219	Other spectator sports	201	D	D	D	g	D	D
7112191	Professional athletes	29	55 412	10 748	1 073	122	8.5	1.0
7112192	Racing (except racetrack operation)	172	D	D	D	g	D	D
7113	Promoters of performing arts, sports, & similar events	324	525 627	183 122	34 934	2 907	10.6	7.6
71131	Promoters of performing arts, sports, & similar events w/facility	45	90 518	28 743	5 336	659	5.9	13.8
711310	Promoters of performing arts, sports, & similar events w/facility	45	90 518	28 743	5 336	659	5.9	13.8
71132	Promoters of performing arts, sports, & similar events w/o facil	279	435 109	154 379	29 598	2 248	11.6	6.3
711320	Promoters of performing arts, sports, & similar events w/o facil	279	435 109	154 379	29 598	2 248	11.6	6.3
7114	Agents/managers for artists, athletes, & other public figures	555	902 026	431 457	97 530	4 185	11.3	2.1
71141	Agents/managers for artists, athletes, & other public figures	555	902 026	431 457	97 530	4 185	11.3	2.1
711410	Agents/managers for artists, athletes, & other public figures	555	902 026	431 457	97 530	4 185	11.3	2.1
7115	Independent artists, writers, & performers	4 050	3 656 128	2 205 601	398 261	7 680	13.2	5.0
71151	Independent artists, writers, & performers	4 050	3 656 128	2 205 601	398 261	7 680	13.2	5.0
711510	Independent artists, writers, & performers	4 050	3 656 128	2 205 601	398 261	7 680	13.2	5.0
712	Museums, historical sites, & similar institutions	26	16 341	3 052	992	139	50.4	6.5
7121	Museums, historical sites, & similar institutions	26	16 341	3 052	992	139	50.4	6.5
71211	Museums	20	D	D	D	c	D	D
712110	Museums	20	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1 786	4 071 092	1 155 469	277 866	74 219	7.4	11.1
7131	Amusement parks & arcades	147	D	D	D	k	D	D
71311	Amusement & theme parks	24	D	D	D	j	D	D
713110	Amusement & theme parks	24	D	D	D	j	D	D
7131101	Waterparks	4	22 922	5 118	638	320	18.4	3.5
7131102	Amusement parks (except waterparks)	20	D	D	D	j	D	D
71312	Amusement arcades	123	D	D	D	g	D	D
713120	Amusement arcades	123	D	D	D	g	D	D
7132	Gambling industries	33	D	D	D	j	D	D
71321	Casinos (except casino hotels)	5	332 641	57 089	14 380	3 086	—	82.7
713210	Casinos (except casino hotels)	5	332 641	57 089	14 380	3 086	—	82.7
71329	Other gambling industries	28	D	D	D	i	D	D
713290	Other gambling industries	28	D	D	D	i	D	D
7132902	Lottery, bingo, bookie, & other betting operation	28	D	D	D	i	D	D
7139	Other amusement & recreation services	1 606	1 747 687	516 781	116 601	37 152	13.0	8.3
71391	Golf courses & country clubs	252	649 343	208 466	45 279	12 262	3.9	8.7
713910	Golf courses & country clubs	252	649 343	208 466	45 279	12 262	3.9	8.7
71392	Skiing facilities	8	D	D	D	f	D	D
713920	Skiing facilities	8	D	D	D	f	D	D
71393	Marinas	76	D	D	D	e	D	D
713930	Marinas	76	D	D	D	e	D	D
71394	Fitness & recreational sports centers	720	663 684	192 189	44 646	16 173	15.8	7.2
713940	Fitness & recreational sports centers	720	663 684	192 189	44 646	16 173	15.8	7.2
7139404	Ice skating rinks	27	25 640	7 906	1 951	740	7.1	13.0
7139405	Roller skating rinks	43	15 856	4 931	1 217	706	21.2	9.4
71395	Bowling centers	125	130 618	40 205	9 766	3 277	11.2	5.5
713950	Bowling centers	125	130 618	40 205	9 766	3 277	11.2	5.5
71399	All other amusement & recreation industries	425	228 632	58 534	12 075	4 430	31.0	9.9
713990	All other amusement & recreation industries	425	228 632	58 534	12 075	4 430	31.0	9.9
7139901	Dance studios & halls	17	14 219	7 913	1 819	767	8.3	1.3
7139902	Concession operators of amusement devices & rides	50	21 378	4 801	861	365	52.6	17.3
7139904	Miniature golf courses	22	7 885	1 739	337	117	50.6	6.6
7139905	Coin-operated amusement devices (except slot machine operation)	80	60 430	12 098	2 822	830	23.3	10.5

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.								
Los Angeles—Long Beach, CA PMSA								
71	Arts, entertainment, & recreation	6 832	8 250 505	3 840 112	738 042	58 793	12.5	4.8
711	Performing arts, spectator sports, & related industries	5 848	6 322 112	3 317 539	612 925	23 036	13.1	4.7
7111	Performing arts companies	1 005	845 634	306 729	46 858	5 012	22.3	6.7
71111	Theater companies & dinner theaters	170	129 112	65 666	11 325	1 534	27.3	8.2
711110	Theater companies & dinner theaters	170	129 112	65 666	11 325	1 534	27.3	8.2
7111102	Theater companies	161	122 580	63 682	10 985	1 325	28.5	8.5
71112	Dance companies	18	33 447	8 577	1 329	149	7.9	1.0
711120	Dance companies	18	33 447	8 577	1 329	149	7.9	1.0
71113	Musical groups & artists	660	592 388	183 332	22 670	2 560	22.0	6.0
711130	Musical groups & artists	660	592 388	183 332	22 670	2 560	22.0	6.0
7111301	Symphony orchestras & chamber music organizations	30	10 870	5 137	174	21	64.6	5.2
7111309	Other music groups & artists	630	581 518	178 195	22 496	2 539	21.2	6.0
71119	Other performing arts companies	157	90 687	49 154	11 534	769	23.0	11.5
711190	Other performing arts companies	157	90 687	49 154	11 534	769	23.0	11.5
7111909	Other performing arts companies (except circuses)	155	D	D	D	f	D	D
7112	Spectator sports	161	570 005	255 442	50 006	4 640	6.4	1.9
71121	Spectator sports	161	570 005	255 442	50 006	4 640	6.4	1.9
711211	Sports teams & clubs	8	256 534	166 980	31 163	977	.9	—
7112112	Baseball clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	5	D	D	D	e	D	D
711212	Racetracks	16	196 941	58 183	13 223	2 326	2.0	2.8
7112122	Auto racetrack operation	10	D	D	D	b	D	D
7112123	Horse racetrack operation	6	D	D	D	g	D	D
711219	Other spectator sports	137	116 530	30 279	5 620	1 337	25.9	4.3
7112191	Professional athletes	18	46 791	6 341	716	51	5.2	1.0
7112192	Racing (except racetrack operation)	119	69 739	23 938	4 904	1 286	39.8	6.6
7113	Promoters of performing arts, sports, & similar events	275	459 420	165 900	30 712	2 239	8.6	7.5
71131	Promoters of performing arts, sports, & similar events w/facility	35	64 754	19 604	3 320	311	7.1	17.2
711310	Promoters of performing arts, sports, & similar events w/facility	35	64 754	19 604	3 320	311	7.1	17.2
71132	Promoters of performing arts, sports, & similar events w/o facil	240	394 666	146 296	27 392	1 928	8.8	5.9
711320	Promoters of performing arts, sports, & similar events w/o facil	240	394 666	146 296	27 392	1 928	8.8	5.9
7114	Agents/managers for artists, athletes, & other public figures	521	881 496	424 727	96 392	4 049	11.4	2.1
71141	Agents/managers for artists, athletes, & other public figures	521	881 496	424 727	96 392	4 049	11.4	2.1
711410	Agents/managers for artists, athletes, & other public figures	521	881 496	424 727	96 392	4 049	11.4	2.1
7115	Independent artists, writers, & performers	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
71151	Independent artists, writers, & performers	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
711510	Independent artists, writers, & performers	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
712	Museums, historical sites, & similar institutions	19	11 937	2 132	801	94	49.1	9.0
7121	Museums, historical sites, & similar institutions	19	11 937	2 132	801	94	49.1	9.0
71211	Museums	14	D	D	D	b	D	D
712110	Museums	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	965	1 916 456	520 441	124 316	35 663	10.2	5.0
7131	Amusement parks & arcades	76	531 952	116 677	32 041	10 208	4.1	.6
71311	Amusement & theme parks	7	402 397	99 520	27 987	8 910	2.2	.2
713110	Amusement & theme parks	7	402 397	99 520	27 987	8 910	2.2	.2
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	i	D	D
71312	Amusement arcades	69	129 555	17 157	4 054	1 298	10.2	1.9
713120	Amusement arcades	69	129 555	17 157	4 054	1 298	10.2	1.9
7132	Gambling industries	18	492 733	135 947	34 953	7 235	8.2	2.7
71329	Other gambling industries	18	492 733	135 947	34 953	7 235	8.2	2.7
713290	Other gambling industries	18	492 733	135 947	34 953	7 235	8.2	2.7
7132902	Lottery, bingo, bookie, & other betting operation	18	492 733	135 947	34 953	7 235	8.2	2.7
7139	Other amusement & recreation services	871	891 771	267 817	57 322	18 220	14.9	8.9
71391	Golf courses & country clubs	106	257 724	93 589	18 537	5 059	5.8	8.1
713910	Golf courses & country clubs	106	257 724	93 589	18 537	5 059	5.8	8.1
71393	Marinas	36	22 565	4 638	951	162	33.1	38.5
713930	Marinas	36	22 565	4 638	951	162	33.1	38.5
71394	Fitness & recreational sports centers	408	386 695	106 272	24 405	8 328	14.2	8.4
713940	Fitness & recreational sports centers	408	386 695	106 272	24 405	8 328	14.2	8.4
7139404	Ice skating rinks	13	11 401	3 063	798	282	3.8	27.9
7139405	Roller skating rinks	21	8 161	2 480	612	339	26.7	6.4
71395	Bowling centers	70	73 691	22 586	5 287	1 747	13.1	5.5
713950	Bowling centers	70	73 691	22 586	5 287	1 747	13.1	5.5
71399	All other amusement & recreation industries	248	D	D	D	h	D	D
713990	All other amusement & recreation industries	248	D	D	D	h	D	D
7139901	Dance studios & halls	13	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	24	12 413	3 040	617	182	50.5	11.8
7139904	Miniature golf courses	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	50	47 052	8 541	1 995	461	21.5	7.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.							
	Orange County, CA PMSA							
71	Arts, entertainment, & recreation	575	1 680 012	588 705	132 870	27 024	5.2	3.3
711	Performing arts, spectator sports, & related industries	209	D	D	D	h	D	D
7111	Performing arts companies	53	51 579	13 753	2 497	1 060	15.0	6.9
71111	Theater companies & dinner theaters	28	37 609	8 436	1 821	766	8.3	6.0
711110	Theater companies & dinner theaters	28	37 609	8 436	1 821	766	8.3	6.0
7111102	Theater companies	21	D	D	D	e	D	D
7111103	Dinner theaters	6	D	D	D	f	D	D
71113	Musical groups & artists	16	7 184	3 608	280	83	57.1	2.4
711130	Musical groups & artists	16	7 184	3 608	280	83	57.1	2.4
7111309	Other music groups & artists	15	D	D	D	b	D	D
71119	Other performing arts companies	7	D	D	D	c	D	D
711190	Other performing arts companies	7	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	c	D	D
7112	Spectator sports	44	244 546	119 076	25 154	1 139	3.5	1.1
71121	Spectator sports	44	244 546	119 076	25 154	1 139	3.5	1.1
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711219	Other spectator sports	37	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	33	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	20	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	20	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	20	D	D	D	c	D	D
7115	Independent artists, writers, & performers	67	31 885	14 039	3 821	188	24.0	4.2
71151	Independent artists, writers, & performers	67	31 885	14 039	3 821	188	24.0	4.2
711510	Independent artists, writers, & performers	67	31 885	14 039	3 821	188	24.0	4.2
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	363	1 298 329	423 433	96 811	24 011	4.4	3.4
7131	Amusement parks & arcades	31	D	D	D	j	D	D
71311	Amusement & theme parks	11	D	D	D	j	D	D
713110	Amusement & theme parks	11	D	D	D	j	D	D
7131102	Amusement parks (except waterparks)	10	D	D	D	j	D	D
71312	Amusement arcades	20	D	D	D	c	D	D
713120	Amusement arcades	20	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	f	D	D
713290	Other gambling industries	1	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	f	D	D
7139	Other amusement & recreation services	331	D	D	D	i	D	D
71391	Golf courses & country clubs	49	169 189	46 820	10 518	2 784	1.1	14.8
713910	Golf courses & country clubs	49	169 189	46 820	10 518	2 784	1.1	14.8
71393	Marinas	16	16 029	2 062	513	91	3.5	8.6
713930	Marinas	16	16 029	2 062	513	91	3.5	8.6
71394	Fitness & recreational sports centers	165	180 840	57 433	13 587	5 097	18.4	3.5
713940	Fitness & recreational sports centers	165	180 840	57 433	13 587	5 097	18.4	3.5
7139404	Ice skating rinks	7	9 120	3 066	761	341	10.6	1.7
71395	Bowling centers	22	23 094	7 626	1 917	686	13.8	6.2
713950	Bowling centers	22	23 094	7 626	1 917	686	13.8	6.2
71399	All other amusement & recreation industries	78	D	D	D	f	D	D
713990	All other amusement & recreation industries	78	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	b	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.								
Riverside—San Bernardino, CA PMSA								
71	Arts, entertainment, & recreation	466	885 430	204 878	54 428	13 144	7.3	35.0
711	Performing arts, spectator sports, & related industries	121	D	D	D	f	D	D
7111	Performing arts companies	24	17 549	3 833	1 066	274	8.0	.6
71111	Theater companies & dinner theaters	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters	8	D	D	D	c	D	D
7111102	Theater companies	8	D	D	D	c	D	D
71113	Musical groups & artists	8	5 285	676	132	14	6.1	—
711130	Musical groups & artists	8	5 285	676	132	14	6.1	—
7111309	Other music groups & artists	7	D	D	D	a	D	D
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	b	D	D
7112	Spectator sports	32	56 733	8 855	1 277	232	17.0	3.9
71121	Spectator sports	32	56 733	8 855	1 277	232	17.0	3.9
711212	Racetracks	6	D	D	D	b	D	D
7112122	Auto racetrack operation	5	D	D	D	b	D	D
711219	Other spectator sports	24	D	D	D	c	D	D
7112191	Professional athletes	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	17	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	18	29 363	4 303	732	161	35.0	3.8
71132	Promoters of performing arts, sports, & similar events w/o facil	15	27 958	3 922	609	77	34.8	4.0
711320	Promoters of performing arts, sports, & similar events w/o facil	15	27 958	3 922	609	77	34.8	4.0
7115	Independent artists, writers, & performers	39	11 760	3 507	789	99	58.0	9.1
71151	Independent artists, writers, & performers	39	11 760	3 507	789	99	58.0	9.1
711510	Independent artists, writers, & performers	39	11 760	3 507	789	99	58.0	9.1
713	Amusement, gambling, & recreation industries	343	766 782	183 363	50 501	12 365	4.7	39.8
7131	Amusement parks & arcades	31	27 454	7 195	1 777	824	20.6	3.1
71311	Amusement & theme parks	6	17 053	4 265	1 005	521	24.7	—
713110	Amusement & theme parks	6	17 053	4 265	1 005	521	24.7	—
71312	Amusement arcades	25	10 401	2 930	772	303	13.8	8.1
713120	Amusement arcades	25	10 401	2 930	772	303	13.8	8.1
7132	Gambling industries	11	395 667	77 075	24 069	4 030	.5	71.5
71321	Casinos (except casino hotels)	5	332 641	57 089	14 380	3 086	—	82.7
713210	Casinos (except casino hotels)	5	332 641	57 089	14 380	3 086	—	82.7
71329	Other gambling industries	6	63 026	19 986	9 689	944	3.0	12.4
713290	Other gambling industries	6	63 026	19 986	9 689	944	3.0	12.4
7132902	Lottery, bingo, bookie, & other betting operation	6	63 026	19 986	9 689	944	3.0	12.4
7139	Other amusement & recreation services	301	343 661	99 093	24 655	7 511	8.2	6.4
71391	Golf courses & country clubs	76	181 481	53 913	13 176	3 554	3.9	5.9
713910	Golf courses & country clubs	76	181 481	53 913	13 176	3 554	3.9	5.9
71392	Skiing facilities	4	D	D	D	e	D	D
713920	Skiing facilities	4	D	D	D	e	D	D
71393	Marinas	11	D	D	D	c	D	D
713930	Marinas	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	110	74 042	21 089	5 042	1 969	12.5	7.6
713940	Fitness & recreational sports centers	110	74 042	21 089	5 042	1 969	12.5	7.6
7139404	Ice skating rinks	7	5 119	1 777	392	117	8.1	—
7139405	Roller skating rinks	12	4 623	1 338	318	220	18.1	18.8
71395	Bowling centers	25	26 952	7 915	2 038	658	6.0	5.0
713950	Bowling centers	25	26 952	7 915	2 038	658	6.0	5.0
71399	All other amusement & recreation industries	75	D	D	D	f	D	D
713990	All other amusement & recreation industries	75	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	15	5 452	900	86	88	55.3	37.4
7139905	Coin-operated amusement devices (except slot machine operation)	16	D	D	D	e	D	D
Ventura, CA PMSA								
71	Arts, entertainment, & recreation	214	149 282	55 289	11 596	2 717	15.3	9.1
711	Performing arts, spectator sports, & related industries	97	D	D	D	f	D	D
7111	Performing arts companies	21	6 885	2 317	414	158	16.0	6.2
71113	Musical groups & artists	11	4 592	1 491	248	41	7.1	.7
711130	Musical groups & artists	11	4 592	1 491	248	41	7.1	.7
7111309	Other music groups & artists	11	4 592	1 491	248	41	7.1	.7
7115	Independent artists, writers, & performers	58	46 926	23 314	4 694	297	8.8	16.0
71151	Independent artists, writers, & performers	58	46 926	23 314	4 694	297	8.8	16.0
711510	Independent artists, writers, & performers	58	46 926	23 314	4 694	297	8.8	16.0
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.							
	Ventura, CA PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	115	89 525	28 232	6 238	2 180	16.1	6.2
7131	Amusement parks & arcades	9	D	D	D	c	D	D
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	103	D	D	D	g	D	D
71391	Golf courses & country clubs	21	40 949	14 144	3 048	865	3.3	—
713910	Golf courses & country clubs	21	40 949	14 144	3 048	865	3.3	—
71393	Marinas	13	9 336	2 138	512	86	14.3	14.3
713930	Marinas	13	9 336	2 138	512	86	14.3	14.3
71394	Fitness & recreational sports centers	37	22 107	7 395	1 612	779	32.8	14.1
713940	Fitness & recreational sports centers	37	22 107	7 395	1 612	779	32.8	14.1
7139405	Roller skating rinks	5	1 743	736	196	83	11.4	—
71395	Bowling centers	8	6 881	2 078	524	186	3.6	4.3
713950	Bowling centers	8	6 881	2 078	524	186	3.6	4.3
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
	MERCED, CA MSA							
71	Arts, entertainment, & recreation	29	8 809	2 910	683	366	15.6	9.4
713	Amusement, gambling, & recreation industries	23	8 146	2 792	666	324	15.4	5.2
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	2 164	632	148	101	36.3	6.7
713940	Fitness & recreational sports centers	10	2 164	632	148	101	36.3	6.7
	MODESTO, CA MSA							
71	Arts, entertainment, & recreation	81	33 542	9 028	1 937	989	30.6	3.4
711	Performing arts, spectator sports, & related industries	14	2 190	666	74	29	65.2	10.6
713	Amusement, gambling, & recreation industries	67	31 352	8 362	1 863	960	28.1	2.8
7131	Amusement parks & arcades	6	5 017	1 055	212	140	12.8	6.4
7139	Other amusement & recreation services	56	D	D	D	f	D	D
71394	Fitness & recreational sports centers	31	10 038	3 648	848	499	25.4	4.8
713940	Fitness & recreational sports centers	31	10 038	3 648	848	499	25.4	4.8
71395	Bowling centers	3	3 101	1 256	341	114	—	—
713950	Bowling centers	3	3 101	1 256	341	114	—	—
71399	All other amusement & recreation industries	16	7 979	1 047	225	122	44.2	.6
713990	All other amusement & recreation industries	16	7 979	1 047	225	122	44.2	.6
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
	REDDING, CA MSA							
71	Arts, entertainment, & recreation	42	22 266	5 722	973	460	21.2	8.5
713	Amusement, gambling, & recreation industries	33	19 808	4 956	882	416	20.7	7.1
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	3 417	1 014	222	186	55.9	—
713940	Fitness & recreational sports centers	9	3 417	1 014	222	186	55.9	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SACRAMENTO—YOLO, CA CMSA								
71	Arts, entertainment, & recreation	404	451 375	143 174	39 648	10 315	12.9	6.0
711	Performing arts, spectator sports, & related industries	85	D	D	D	g	D	D
7111	Performing arts companies	25	D	D	D	c	D	D
71111	Theater companies & dinner theaters	10	8 380	1 541	176	91	28.4	28.5
711110	Theater companies & dinner theaters	10	8 380	1 541	176	91	28.4	28.5
7111102	Theater companies	9	D	D	D	b	D	D
71119	Other performing arts companies	8	D	D	D	b	D	D
711190	Other performing arts companies	8	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	b	D	D
7112	Spectator sports	16	D	D	D	c	D	D
71121	Spectator sports	16	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
7115	Independent artists, writers, & performers	26	5 362	2 607	541	57	62.5	7.0
71151	Independent artists, writers, & performers	26	5 362	2 607	541	57	62.5	7.0
711510	Independent artists, writers, & performers	26	5 362	2 607	541	57	62.5	7.0
713	Amusement, gambling, & recreation industries	318	358 196	95 499	24 818	8 721	12.5	6.0
7131	Amusement parks & arcades	21	D	D	D	e	D	D
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7132	Gambling industries	15	D	D	D	f	D	D
71329	Other gambling industries	14	70 429	9 967	2 405	466	2.5	8.2
713290	Other gambling industries	14	70 429	9 967	2 405	466	2.5	8.2
7132902	Lottery, bingo, bookie, & other betting operation	14	70 429	9 967	2 405	466	2.5	8.2
7139	Other amusement & recreation services	282	D	D	D	i	D	D
71391	Golf courses & country clubs	45	D	D	D	g	D	D
713910	Golf courses & country clubs	45	D	D	D	g	D	D
71392	Skiing facilities	7	71 830	21 545	9 047	2 894	.2	—
713920	Skiing facilities	7	71 830	21 545	9 047	2 894	.2	—
71393	Marinas	25	D	D	D	c	D	D
713930	Marinas	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	116	D	D	D	g	D	D
713940	Fitness & recreational sports centers	116	D	D	D	g	D	D
7139405	Roller skating rinks	9	4 565	1 200	312	216	15.7	6.1
71395	Bowling centers	18	13 472	4 760	1 120	409	10.4	8.2
713950	Bowling centers	18	13 472	4 760	1 120	409	10.4	8.2
71399	All other amusement & recreation industries	71	D	D	D	e	D	D
713990	All other amusement & recreation industries	71	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	2 950	913	240	56	10.1	2.1
Sacramento, CA PMSA								
71	Arts, entertainment, & recreation	374	396 650	128 120	36 236	9 477	13.7	6.7
711	Performing arts, spectator sports, & related industries	75	89 622	46 282	14 539	1 567	13.0	5.8
7111	Performing arts companies	22	D	D	D	c	D	D
71111	Theater companies & dinner theaters	9	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	b	D	D
7111102	Theater companies	8	D	D	D	b	D	D
71119	Other performing arts companies	8	D	D	D	b	D	D
711190	Other performing arts companies	8	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	b	D	D
7112	Spectator sports	15	D	D	D	c	D	D
71121	Spectator sports	15	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	12	29 554	6 345	1 749	1 117	10.7	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
7115	Independent artists, writers, & performers	21	D	D	D	b	D	D
71151	Independent artists, writers, & performers	21	D	D	D	b	D	D
711510	Independent artists, writers, & performers	21	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SACRAMENTO-YOLO, CA CMSA—Con.								
Sacramento, CA PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	299	307 028	81 838	21 697	7 910	13.9	6.9
7131	Amusement parks & arcades	19	7 906	2 130	541	247	22.5	17.6
71312	Amusement arcades	15	6 692	1 702	384	183	23.6	20.8
713120	Amusement arcades	15	6 692	1 702	384	183	23.6	20.8
7132	Gambling industries	14	70 429	9 967	2 405	466	2.5	8.2
71329	Other gambling industries	14	70 429	9 967	2 405	466	2.5	8.2
713290	Other gambling industries	14	70 429	9 967	2 405	466	2.5	8.2
7132902	Lottery, bingo, bookie, & other betting operation	14	70 429	9 967	2 405	466	2.5	8.2
7139	Other amusement & recreation services	266	228 693	69 741	18 751	7 197	17.1	6.2
71391	Golf courses & country clubs	41	49 216	17 484	3 037	1 238	15.0	4.4
713910	Golf courses & country clubs	41	49 216	17 484	3 037	1 238	15.0	4.4
71392	Skiing facilities	7	71 830	21 545	9 047	2 894	.2	—
713920	Skiing facilities	7	71 830	21 545	9 047	2 894	.2	—
71393	Marinas	23	D	D	D	c	D	D
713930	Marinas	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	110	60 332	17 661	4 098	2 126	31.0	6.9
713940	Fitness & recreational sports centers	110	60 332	17 661	4 098	2 126	31.0	6.9
7139405	Roller skating rinks	9	4 565	1 200	312	216	15.7	6.1
71395	Bowling centers	18	13 472	4 760	1 120	409	10.4	8.2
713950	Bowling centers	18	13 472	4 760	1 120	409	10.4	8.2
71399	All other amusement & recreation industries	67	D	D	D	e	D	D
713990	All other amusement & recreation industries	67	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	2 950	913	240	56	10.1	2.1
Yolo, CA PMSA								
71	Arts, entertainment, & recreation	30	54 725	15 054	3 412	838	7.2	.7
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	51 168	13 661	3 121	811	4.0	.5
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
SALINAS, CA MSA								
71	Arts, entertainment, & recreation	86	71 412	20 876	7 603	997	19.1	6.9
711	Performing arts, spectator sports, & related industries	30	D	D	D	c	D	D
7111	Performing arts companies	4	1 301	445	122	61	23.4	15.0
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	6 427	1 798	571	45	74.4	8.3
71151	Independent artists, writers, & performers	15	6 427	1 798	571	45	74.4	8.3
711510	Independent artists, writers, & performers	15	6 427	1 798	571	45	74.4	8.3
713	Amusement, gambling, & recreation industries	54	42 121	10 880	2 362	834	15.7	9.2
7139	Other amusement & recreation services	47	D	D	D	f	D	D
71391	Golf courses & country clubs	4	17 090	4 694	1 009	226	—	—
713910	Golf courses & country clubs	4	17 090	4 694	1 009	226	—	—
71394	Fitness & recreational sports centers	22	9 684	2 886	652	346	29.4	5.7
713940	Fitness & recreational sports centers	22	9 684	2 886	652	346	29.4	5.7
71399	All other amusement & recreation industries	16	7 444	1 665	348	108	16.8	18.0
713990	All other amusement & recreation industries	16	7 444	1 665	348	108	16.8	18.0
7139902	Concession operators of amusement devices & rides	3	2 540	382	57	18	—	38.1

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN DIEGO, CA MSA								
71	Arts, entertainment, & recreation	574	946 890	332 637	66 231	14 636	16.0	4.6
711	Performing arts, spectator sports, & related industries	190	313 336	148 090	24 905	2 040	30.2	4.1
7111	Performing arts companies	42	26 350	7 071	1 221	252	29.8	5.2
71111	Theater companies & dinner theaters	17	15 901	4 054	643	136	21.0	.9
711110	Theater companies & dinner theaters	17	15 901	4 054	643	136	21.0	.9
7111102	Theater companies	14	13 297	3 538	552	111	12.3	1.0
71113	Musical groups & artists	18	8 005	2 000	308	77	51.6	12.9
711130	Musical groups & artists	18	8 005	2 000	308	77	51.6	12.9
7111309	Other music groups & artists	18	8 005	2 000	308	77	51.6	12.9
7112	Spectator sports	32	193 610	120 030	18 855	990	37.0	.1
71121	Spectator sports	32	193 610	120 030	18 855	990	37.0	.1
711211	Sports teams & clubs	2	D	D	D	D	D	D
7112112	Baseball clubs	1	D	D	D	f	D	D
711212	Racetracks	3	D	D	D	b	D	D
711219	Other spectator sports	27	D	D	D	c	D	D
7112191	Professional athletes	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	21	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	31	62 320	11 367	2 515	566	7.9	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	8 122	3 155	734	60	10.9	11.1
71141	Agents/managers for artists, athletes, & other public figures	19	8 122	3 155	734	60	10.9	11.1
711410	Agents/managers for artists, athletes, & other public figures	19	8 122	3 155	734	60	10.9	11.1
7115	Independent artists, writers, & performers	66	22 934	6 467	1 580	172	40.7	26.0
71151	Independent artists, writers, & performers	66	22 934	6 467	1 580	172	40.7	26.0
711510	Independent artists, writers, & performers	66	22 934	6 467	1 580	172	40.7	26.0
713	Amusement, gambling, & recreation industries	378	632 692	184 422	41 304	12 583	8.8	4.9
7131	Amusement parks & arcades	20	D	D	D	h	D	D
71311	Amusement & theme parks	6	D	D	D	g	D	D
713110	Amusement & theme parks	6	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	g	D	D
71312	Amusement arcades	14	10 383	2 278	502	224	10.7	4.9
713120	Amusement arcades	14	10 383	2 278	502	224	10.7	4.9
7132	Gambling industries	9	D	D	D	h	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	8	D	D	D	g	D	D
713290	Other gambling industries	8	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	8	D	D	D	g	D	D
7139	Other amusement & recreation services	349	D	D	D	i	D	D
71391	Golf courses & country clubs	38	102 317	33 481	7 701	2 141	4.2	10.4
713910	Golf courses & country clubs	38	102 317	33 481	7 701	2 141	4.2	10.4
71393	Marinas	25	25 049	4 232	936	237	39.7	14.5
713930	Marinas	25	25 049	4 232	936	237	39.7	14.5
71394	Fitness & recreational sports centers	167	112 602	35 858	8 505	3 221	13.5	8.9
713940	Fitness & recreational sports centers	167	112 602	35 858	8 505	3 221	13.5	8.9
7139404	Ice skating rinks	3	4 790	1 218	318	93	—	—
7139405	Roller skating rinks	5	1 711	534	144	58	2.9	—
71395	Bowling centers	21	17 436	5 049	1 329	520	11.7	15.7
713950	Bowling centers	21	17 436	5 049	1 329	520	11.7	15.7
71399	All other amusement & recreation industries	97	D	D	D	f	D	D
713990	All other amusement & recreation industries	97	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	14	3 271	942	150	111	49.4	8.3
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	25	D	D	D	e	D	D
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA								
71	Arts, entertainment, & recreation	1 754	2 315 405	852 535	190 583	34 833	13.8	5.2
711	Performing arts, spectator sports, & related industries	700	1 149 270	480 319	104 775	7 003	12.6	5.4
7111	Performing arts companies	164	226 472	54 374	10 250	2 402	9.7	3.2
71111	Theater companies & dinner theaters	42	101 942	29 767	6 220	1 757	4.5	1.7
711110	Theater companies & dinner theaters	42	101 942	29 767	6 220	1 757	4.5	1.7
7111102	Theater companies	41	D	D	D	g	D	D
71112	Dance companies	3	D	D	D	b	D	D
711120	Dance companies	3	D	D	D	b	D	D
71113	Musical groups & artists	104	108 320	21 246	3 501	497	10.3	4.7
711130	Musical groups & artists	104	108 320	21 246	3 501	497	10.3	4.7
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	a	D	D
7111309	Other music groups & artists	98	D	D	D	e	D	D
71119	Other performing arts companies	15	D	D	D	c	D	D
711190	Other performing arts companies	15	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7112	Spectator sports	118	591 017	339 753	78 035	2 507	6.9	1.0
71121	Spectator sports	118	591 017	339 753	78 035	2 507	6.9	1.0
711211	Sports teams & clubs	14	455 558	301 376	71 319	1 332	1.8	.2
7112112	Baseball clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	9	149 585	103 519	32 406	584	4.9	.5
711212	Racetracks	15	104 780	30 207	5 180	799	19.8	.6
7112122	Auto racetrack operation	10	D	D	D	b	D	D
7112123	Horse racetrack operation	5	D	D	D	f	D	D
711219	Other spectator sports	89	30 679	8 170	1 536	376	38.8	14.2
7112191	Professional athletes	14	7 119	2 891	287	36	21.7	.7
7112192	Racing (except racetrack operation)	75	23 560	5 279	1 249	340	44.0	18.2
7113	Promoters of performing arts, sports, & similar events	75	170 809	31 929	5 683	1 091	17.6	17.2
71131	Promoters of performing arts, sports, & similar events w/facility	22	35 034	5 442	976	310	4.3	37.2
711310	Promoters of performing arts, sports, & similar events w/facility	22	35 034	5 442	976	310	4.3	37.2
71132	Promoters of performing arts, sports, & similar events w/o facil	53	135 775	26 487	4 707	781	21.1	12.0
711320	Promoters of performing arts, sports, & similar events w/o facil	53	135 775	26 487	4 707	781	21.1	12.0
7114	Agents/managers for artists, athletes, & other public figures	68	48 133	10 509	2 687	266	25.4	14.6
71141	Agents/managers for artists, athletes, & other public figures	68	48 133	10 509	2 687	266	25.4	14.6
711410	Agents/managers for artists, athletes, & other public figures	68	48 133	10 509	2 687	266	25.4	14.6
7115	Independent artists, writers, & performers	275	112 839	43 754	8 120	737	35.5	11.7
71151	Independent artists, writers, & performers	275	112 839	43 754	8 120	737	35.5	11.7
711510	Independent artists, writers, & performers	275	112 839	43 754	8 120	737	35.5	11.7
712	Museums, historical sites, & similar institutions	17	16 219	4 952	1 015	259	13.1	12.4
7121	Museums, historical sites, & similar institutions	17	16 219	4 952	1 015	259	13.1	12.4
71211	Museums	11	D	D	D	c	D	D
712110	Museums	11	D	D	D	c	D	D
71212	Historical sites	1	D	D	D	b	D	D
712120	Historical sites	1	D	D	D	b	D	D
71213	Zoos & botanical gardens	2	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 037	1 149 916	367 264	84 793	27 571	15.0	4.8
7131	Amusement parks & arcades	61	169 670	43 284	8 830	3 961	2.3	1.4
71311	Amusement & theme parks	20	148 893	38 486	7 830	3 399	.5	—
713110	Amusement & theme parks	20	148 893	38 486	7 830	3 399	.5	—
7131102	Amusement parks (except waterparks)	15	D	D	D	h	D	D
71312	Amusement arcades	41	20 777	4 798	1 000	562	14.8	11.5
713120	Amusement arcades	41	20 777	4 798	1 000	562	14.8	11.5
7132	Gambling industries	33	147 945	59 988	13 560	2 460	21.4	.4
71329	Other gambling industries	33	147 945	59 988	13 560	2 460	21.4	.4
713290	Other gambling industries	33	147 945	59 988	13 560	2 460	21.4	.4
7132902	Lottery, bingo, bookie, & other betting operation	33	147 945	59 988	13 560	2 460	21.4	.4
7139	Other amusement & recreation services	943	832 301	263 992	62 403	21 150	16.5	6.3
71391	Golf courses & country clubs	106	191 512	61 662	14 236	3 507	10.8	2.6
713910	Golf courses & country clubs	106	191 512	61 662	14 236	3 507	10.8	2.6
71393	Marinas	72	71 819	16 395	4 884	662	17.2	4.6
713930	Marinas	72	71 819	16 395	4 884	662	17.2	4.6
71394	Fitness & recreational sports centers	490	404 209	132 556	30 661	13 348	17.2	8.1
713940	Fitness & recreational sports centers	490	404 209	132 556	30 661	13 348	17.2	8.1
7139404	Ice skating rinks	11	10 652	3 866	909	326	10.8	5.1
7139405	Roller skating rinks	22	6 386	1 484	412	330	44.7	10.7
71395	Bowling centers	64	D	D	D	g	D	D
713950	Bowling centers	64	D	D	D	g	D	D
71399	All other amusement & recreation industries	208	D	D	D	g	D	D
713990	All other amusement & recreation industries	208	D	D	D	g	D	D
7139902	Concession operators of amusement devices & rides	18	7 774	1 921	362	148	27.8	4.9
7139904	Miniature golf courses	14	10 877	2 530	649	235	9.8	2.0
7139905	Coin-operated amusement devices (except slot machine operation)	26	17 715	4 885	1 240	265	15.0	15.5

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.								
Oakland, CA PMSA								
71	Arts, entertainment, & recreation	495	696 658	284 166	57 061	10 448	10.7	6.5
711	Performing arts, spectator sports, & related industries	159	D	D	D	g	D	D
7111	Performing arts companies	25	7 045	1 799	482	151	7.2	18.1
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
71113	Musical groups & artists	17	3 104	904	306	51	4.3	—
711130	Musical groups & artists	17	3 104	904	306	51	4.3	—
7111309	Other music groups & artists	16	D	D	D	b	D	D
7112	Spectator sports	46	289 190	157 833	28 856	1 196	5.3	1.4
71121	Spectator sports	46	289 190	157 833	28 856	1 196	5.3	1.4
711211	Sports teams & clubs	5	223 562	142 967	26 181	735	—	.1
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	4	D	D	D	e	D	D
7112123	Horse racetrack operation	2	D	D	D	c	D	D
711219	Other spectator sports	37	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	34	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	10	19 231	6 530	594	86	4.2	59.8
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
7115	Independent artists, writers, & performers	59	24 129	6 779	1 548	143	40.9	26.0
71151	Independent artists, writers, & performers	59	24 129	6 779	1 548	143	40.9	26.0
711510	Independent artists, writers, & performers	59	24 129	6 779	1 548	143	40.9	26.0
713	Amusement, gambling, & recreation industries	335	351 883	109 828	25 251	8 811	12.9	6.1
7131	Amusement parks & arcades	23	12 643	2 839	653	295	15.6	2.9
71312	Amusement arcades	16	5 378	1 300	301	140	29.5	6.9
713120	Amusement arcades	16	5 378	1 300	301	140	29.5	6.9
7132	Gambling industries	13	77 844	23 953	6 006	1 282	1.9	.6
71329	Other gambling industries	13	77 844	23 953	6 006	1 282	1.9	.6
713290	Other gambling industries	13	77 844	23 953	6 006	1 282	1.9	.6
7132902	Lottery, bingo, bookie, & other betting operation	13	77 844	23 953	6 006	1 282	1.9	.6
7139	Other amusement & recreation services	299	261 396	83 036	18 592	7 234	16.0	7.9
71391	Golf courses & country clubs	33	66 434	21 250	4 537	1 195	11.2	4.9
713910	Golf courses & country clubs	33	66 434	21 250	4 537	1 195	11.2	4.9
71393	Marinas	40	23 172	5 217	991	238	32.1	12.4
713930	Marinas	40	23 172	5 217	991	238	32.1	12.4
71394	Fitness & recreational sports centers	147	127 356	42 363	9 791	4 594	15.5	8.5
713940	Fitness & recreational sports centers	147	127 356	42 363	9 791	4 594	15.5	8.5
7139405	Roller skating rinks	7	1 347	262	71	57	49.2	—
71395	Bowling centers	23	20 438	7 459	1 825	650	3.8	9.3
713950	Bowling centers	23	20 438	7 459	1 825	650	3.8	9.3
71399	All other amusement & recreation industries	54	D	D	D	f	D	D
713990	All other amusement & recreation industries	54	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	4 473	1 273	388	131	4.9	38.8
San Francisco, CA PMSA								
71	Arts, entertainment, & recreation	655	925 248	339 502	79 603	10 699	11.1	5.4
711	Performing arts, spectator sports, & related industries	364	611 155	233 866	54 323	4 231	10.1	5.8
7111	Performing arts companies	110	195 612	46 229	8 768	2 066	9.0	2.8
71111	Theater companies & dinner theaters	31	93 120	27 406	5 884	1 633	3.8	.2
711110	Theater companies & dinner theaters	31	93 120	27 406	5 884	1 633	3.8	.2
7111102	Theater companies	31	93 120	27 406	5 884	1 633	3.8	.2
71112	Dance companies	1	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	b	D	D
71113	Musical groups & artists	71	91 617	16 846	2 685	370	8.5	5.6
711130	Musical groups & artists	71	91 617	16 846	2 685	370	8.5	5.6
7111309	Other music groups & artists	68	D	D	D	e	D	D
71119	Other performing arts companies	7	D	D	D	b	D	D
711190	Other performing arts companies	7	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	b	D	D
7112	Spectator sports	43	216 064	140 018	36 011	984	6.0	.7
71121	Spectator sports	43	216 064	140 018	36 011	984	6.0	.7
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	35	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	39	106 013	18 646	3 983	680	5.4	16.4
71132	Promoters of performing arts, sports, & similar events w/o facil	26	98 830	16 742	3 553	542	4.3	16.1
711320	Promoters of performing arts, sports, & similar events w/o facil	26	98 830	16 742	3 553	542	4.3	16.1

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.								
San Francisco, CA PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7114	Agents/managers for artists, athletes, & other public figures	35	33 963	7 956	2 126	164	16.7	20.1
71141	Agents/managers for artists, athletes, & other public figures	35	33 963	7 956	2 126	164	16.7	20.1
711410	Agents/managers for artists, athletes, & other public figures	35	33 963	7 956	2 126	164	16.7	20.1
7115	Independent artists, writers, & performers	137	59 503	21 017	3 435	337	33.1	7.3
71151	Independent artists, writers, & performers	137	59 503	21 017	3 435	337	33.1	7.3
711510	Independent artists, writers, & performers	137	59 503	21 017	3 435	337	33.1	7.3
712	Museums, historical sites, & similar institutions	9	11 986	3 942	796	154	9.7	16.8
7121	Museums, historical sites, & similar institutions	9	11 986	3 942	796	154	9.7	16.8
71211	Museums	7	D	D	D	b	D	D
712110	Museums	7	D	D	D	b	D	D
71213	Zoos & botanical gardens	2	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	282	302 107	101 694	24 484	6 314	13.2	4.1
7131	Amusement parks & arcades	11	8 995	1 917	450	267	1.5	1.0
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7132	Gambling industries	6	D	D	D	e	D	D
71329	Other gambling industries	6	D	D	D	e	D	D
713290	Other gambling industries	6	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	e	D	D
7139	Other amusement & recreation services	265	D	D	D	i	D	D
71391	Golf courses & country clubs	21	29 496	7 575	2 051	494	12.3	—
713910	Golf courses & country clubs	21	29 496	7 575	2 051	494	12.3	—
71393	Marinas	18	42 677	10 260	3 665	369	6.1	.2
713930	Marinas	18	42 677	10 260	3 665	369	6.1	.2
71394	Fitness & recreational sports centers	147	123 176	40 395	9 288	3 835	16.9	8.1
713940	Fitness & recreational sports centers	147	123 176	40 395	9 288	3 835	16.9	8.1
71395	Bowling centers	14	12 523	4 949	1 247	336	.8	4.6
713950	Bowling centers	14	12 523	4 949	1 247	336	.8	4.6
71399	All other amusement & recreation industries	65	D	D	D	f	D	D
713990	All other amusement & recreation industries	65	D	D	D	f	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	4 285	1 095	205	23	22.4	—
San Jose, CA PMSA								
71	Arts, entertainment, & recreation	284	425 144	150 415	36 673	7 977	20.1	3.3
711	Performing arts, spectator sports, & related industries	86	D	D	D	f	D	D
7111	Performing arts companies	14	12 891	2 960	671	116	19.9	.2
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	6	5 851	1 141	206	15	33.3	—
711130	Musical groups & artists	6	5 851	1 141	206	15	33.3	—
7111309	Other music groups & artists	5	D	D	D	a	D	D
71119	Other performing arts companies	3	D	D	D	b	D	D
711190	Other performing arts companies	3	D	D	D	b	D	D
7112	Spectator sports	13	51 343	35 524	12 316	148	.8	.1
71121	Spectator sports	13	51 343	35 524	12 316	148	.8	.1
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
7112191	Professional athletes	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	15	39 498	4 667	750	163	55.3	.2
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	38	16 188	9 421	1 483	129	33.5	8.8
71151	Independent artists, writers, & performers	38	16 188	9 421	1 483	129	33.5	8.8
711510	Independent artists, writers, & performers	38	16 188	9 421	1 483	129	33.5	8.8
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	b	D	D
712120	Historical sites	1	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.								
San Jose, CA PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	194	297 807	96 242	21 115	7 322	18.1	4.1
7131	Amusement parks & arcades	11	D	D	D	g	D	D
71311	Amusement & theme parks	3	D	D	D	g	D	D
713110	Amusement & theme parks	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	g	D	D
71312	Amusement arcades	8	D	D	D	c	D	D
713120	Amusement arcades	8	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	f	D	D
71329	Other gambling industries	4	D	D	D	f	D	D
713290	Other gambling industries	4	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	f	D	D
7139	Other amusement & recreation services	179	D	D	D	h	D	D
71391	Golf courses & country clubs	18	44 713	16 584	3 655	768	6.5	—
713910	Golf courses & country clubs	18	44 713	16 584	3 655	768	6.5	—
71394	Fitness & recreational sports centers	92	96 073	28 995	6 828	2 585	14.8	8.1
713940	Fitness & recreational sports centers	92	96 073	28 995	6 828	2 585	14.8	8.1
7139405	Roller skating rinks	6	2 753	751	202	145	49.3	10.1
71395	Bowling centers	15	14 304	5 378	1 214	404	1.3	6.6
713950	Bowling centers	15	14 304	5 378	1 214	404	1.3	6.6
71399	All other amusement & recreation industries	49	D	D	D	e	D	D
713990	All other amusement & recreation industries	49	D	D	D	e	D	D
7139904	Miniature golf courses	9	5 184	1 013	290	122	20.1	.5
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	D	D	b	D	D
Santa Cruz—Watsonville, CA PMSA								
71	Arts, entertainment, & recreation	74	68 022	22 255	5 027	1 834	18.3	2.8
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	55	59 023	20 145	4 642	1 685	14.1	2.6
7131	Amusement parks & arcades	2	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7139	Other amusement & recreation services	50	D	D	D	g	D	D
71391	Golf courses & country clubs	9	17 217	4 999	1 112	298	6.9	.2
713910	Golf courses & country clubs	9	17 217	4 999	1 112	298	6.9	.2
71394	Fitness & recreational sports centers	32	D	D	D	f	D	D
713940	Fitness & recreational sports centers	32	D	D	D	f	D	D
Santa Rosa, CA PMSA								
71	Arts, entertainment, & recreation	144	114 197	34 742	7 349	2 267	28.9	4.0
711	Performing arts, spectator sports, & related industries	51	D	D	D	e	D	D
7111	Performing arts companies	7	8 894	2 660	192	35	14.5	—
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	9	27 384	4 232	600	120	44.0	.1
71121	Spectator sports	9	27 384	4 232	600	120	44.0	.1
711212	Racetracks	3	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	25	9 452	3 699	987	63	31.6	12.0
71151	Independent artists, writers, & performers	25	9 452	3 699	987	63	31.6	12.0
711510	Independent artists, writers, & performers	25	9 452	3 699	987	63	31.6	12.0
713	Amusement, gambling, & recreation industries	92	64 492	23 256	5 407	1 954	24.4	4.9
7131	Amusement parks & arcades	6	3 770	922	190	101	5.8	1.2
7139	Other amusement & recreation services	81	58 106	20 982	4 982	1 801	24.0	5.3
71391	Golf courses & country clubs	17	24 742	9 083	2 339	525	10.1	1.4
713910	Golf courses & country clubs	17	24 742	9 083	2 339	525	10.1	1.4
71394	Fitness & recreational sports centers	39	23 609	9 135	2 044	1 021	30.3	5.3
713940	Fitness & recreational sports centers	39	23 609	9 135	2 044	1 021	30.3	5.3
71395	Bowling centers	4	2 916	1 199	291	137	—	22.6
713950	Bowling centers	4	2 916	1 199	291	137	—	22.6
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	2 815	648	141	35	14.6	27.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.								
Vallejo—Fairfield—Napa, CA PMSA								
71	Arts, entertainment, & recreation	102	86 136	21 455	4 870	1 608	14.5	5.2
711	Performing arts, spectator sports, & related industries	22	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	a	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	79	74 604	16 099	3 894	1 485	12.8	5.8
7131	Amusement parks & arcades	8	D	D	D	c	D	D
71311	Amusement & theme parks	3	D	D	D	c	D	D
713110	Amusement & theme parks	3	D	D	D	c	D	D
7139	Other amusement & recreation services	69	D	D	D	g	D	D
71391	Golf courses & country clubs	8	8 910	2 171	542	227	33.1	15.5
713910	Golf courses & country clubs	8	8 910	2 171	542	227	33.1	15.5
71393	Marinas	9	4 663	745	190	46	24.5	3.6
713930	Marinas	9	4 663	745	190	46	24.5	3.6
71394	Fitness & recreational sports centers	33	D	D	D	f	D	D
713940	Fitness & recreational sports centers	33	D	D	D	f	D	D
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
SAN LUIS OBISPO—ATASCADERO—PASO ROBLES, CA MSA								
71	Arts, entertainment, & recreation	67	33 474	11 182	2 947	789	36.5	6.8
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	10	5 844	3 105	1 306	37	53.1	8.8
71151	Independent artists, writers, & performers	10	5 844	3 105	1 306	37	53.1	8.8
711510	Independent artists, writers, & performers	10	5 844	3 105	1 306	37	53.1	8.8
713	Amusement, gambling, & recreation industries	48	23 876	6 731	1 430	717	34.0	4.7
7139	Other amusement & recreation services	43	D	D	D	f	D	D
71391	Golf courses & country clubs	10	11 817	3 530	702	232	12.7	.1
713910	Golf courses & country clubs	10	11 817	3 530	702	232	12.7	.1
71394	Fitness & recreational sports centers	18	5 975	1 890	421	341	60.1	7.7
713940	Fitness & recreational sports centers	18	5 975	1 890	421	341	60.1	7.7
71399	All other amusement & recreation industries	8	2 404	389	118	56	70.6	12.0
713990	All other amusement & recreation industries	8	2 404	389	118	56	70.6	12.0
SANTA BARBARA—SANTA MARIA—LOMPOC, CA MSA								
71	Arts, entertainment, & recreation	129	128 465	45 362	10 678	1 768	9.8	1.6
711	Performing arts, spectator sports, & related industries	70	43 032	24 900	5 610	184	17.1	1.5
7111	Performing arts companies	6	1 350	785	319	9	41.0	1.5
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	51	29 183	15 919	4 020	100	19.3	2.1
71151	Independent artists, writers, & performers	51	29 183	15 919	4 020	100	19.3	2.1
711510	Independent artists, writers, & performers	51	29 183	15 919	4 020	100	19.3	2.1
713	Amusement, gambling, & recreation industries	59	85 433	20 462	5 068	1 584	6.1	1.7
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	12	18 190	5 263	1 306	272	3.8	.6
713910	Golf courses & country clubs	12	18 190	5 263	1 306	272	3.8	.6
71394	Fitness & recreational sports centers	20	12 255	3 595	807	525	14.6	5.7
713940	Fitness & recreational sports centers	20	12 255	3 595	807	525	14.6	5.7
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
STOCKTON-LODI, CA MSA								
71	Arts, entertainment, & recreation	109	67 007	18 244	4 197	1 500	17.6	8.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	6	7 045	713	144	36	69.6	19.7
71121	Spectator sports	6	7 045	713	144	36	69.6	19.7
711219	Other spectator sports	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	90	51 211	15 301	3 501	1 342	13.0	4.6
7131	Amusement parks & arcades	7	5 731	1 391	218	110	2.1	1.8
7139	Other amusement & recreation services	77	42 894	12 740	3 017	1 126	14.0	5.3
71391	Golf courses & country clubs	13	13 902	4 346	900	270	17.3	5.6
713910	Golf courses & country clubs	13	13 902	4 346	900	270	17.3	5.6
71393	Marinas	12	7 147	1 698	468	109	8.0	2.5
713930	Marinas	12	7 147	1 698	468	109	8.0	2.5
71394	Fitness & recreational sports centers	29	14 086	4 358	1 108	515	13.9	6.0
713940	Fitness & recreational sports centers	29	14 086	4 358	1 108	515	13.9	6.0
71395	Bowling centers	5	4 500	1 519	370	148	—	—
713950	Bowling centers	5	4 500	1 519	370	148	—	—
71399	All other amusement & recreation industries	18	3 259	819	171	84	33.4	14.7
713990	All other amusement & recreation industries	18	3 259	819	171	84	33.4	14.7
VISALIA-TULARE-PORTERVILLE, CA MSA								
71	Arts, entertainment, & recreation	41	67 574	7 227	1 315	514	7.4	3.4
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	31	65 991	6 947	1 284	490	6.2	2.9
7132	Gambling industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	4 745	1 206	217	189	33.4	33.7
713940	Fitness & recreational sports centers	13	4 745	1 206	217	189	33.4	33.7
YUBA CITY, CA MSA								
71	Arts, entertainment, & recreation	32	12 290	2 693	581	262	25.0	10.0
711	Performing arts, spectator sports, & related industries	7	3 183	314	50	25	26.6	.4
713	Amusement, gambling, & recreation industries	25	9 107	2 379	531	237	24.5	13.4
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 033	943	211	101	17.2	18.4
713940	Fitness & recreational sports centers	9	3 033	943	211	101	17.2	18.4
AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	310	390 499	85 471	21 857	7 296	15.5	7.7
711	Performing arts, spectator sports, & related industries	44	D	D	D	c	D	D
7112	Spectator sports	9	3 893	397	49	41	60.6	7.5
71121	Spectator sports	9	3 893	397	49	41	60.6	7.5
7113	Promoters of performing arts, sports, & similar events	12	3 796	337	36	28	21.3	20.4
7115	Independent artists, writers, & performers	17	8 658	2 345	400	65	75.9	.6
71151	Independent artists, writers, & performers	17	8 658	2 345	400	65	75.9	.6
711510	Independent artists, writers, & performers	17	8 658	2 345	400	65	75.9	.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	263	372 249	81 931	21 310	7 117	13.5	7.8
7132	Gambling industries	27	226 162	37 739	8 434	2 094	.7	4.7
71321	Casinos (except casino hotels)	9	D	D	D	g	D	D
713210	Casinos (except casino hotels)	9	D	D	D	g	D	D
71329	Other gambling industries	18	D	D	D	g	D	D
713290	Other gambling industries	18	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	18	D	D	D	g	D	D
7139	Other amusement & recreation services	232	144 605	43 861	12 814	4 987	33.5	12.6
71391	Golf courses & country clubs	44	D	D	D	f	D	D
713910	Golf courses & country clubs	44	D	D	D	f	D	D
71392	Skating facilities	13	D	D	D	h	D	D
713920	Skating facilities	13	D	D	D	h	D	D
71393	Marinas	20	10 063	2 172	377	106	42.2	2.3
713930	Marinas	20	10 063	2 172	377	106	42.2	2.3
71394	Fitness & recreational sports centers	59	D	D	D	f	D	D
713940	Fitness & recreational sports centers	59	D	D	D	f	D	D
71395	Bowling centers	25	7 515	2 264	572	264	44.9	11.1
713950	Bowling centers	25	7 515	2 264	572	264	44.9	11.1
71399	All other amusement & recreation industries	71	D	D	D	e	D	D
713990	All other amusement & recreation industries	71	D	D	D	e	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BAKERSFIELD, CA MSA									
71	Arts, entertainment, & recreation	18	9 205	8 260	3 085	701	281	27.6	8.0
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	7 002	6 735	2 345	535	173	17.4	5.3
7139	Other amusement & recreation services	10	7 002	6 735	2 345	535	173	17.4	5.3
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	b	D	D
CHICO-PARADISE, CA MSA									
71	Arts, entertainment, & recreation	18	5 703	5 423	1 921	415	161	17.6	9.3
713	Amusement, gambling, & recreation industries	11	4 095	4 055	1 461	307	131	8.3	13.0
7139	Other amusement & recreation services	11	4 095	4 055	1 461	307	131	8.3	13.0

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FRESNO, CA MSA									
71	Arts, entertainment, & recreation	32	19 715	17 455	6 805	1 596	428	33.5	1.5
711	Performing arts, spectator sports, & related industries	7	2 371	2 257	845	224	32	21.9	1.0
7111	Performing arts companies	5	D	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	10	5 337	3 878	1 069	252	68	62.8	.7
7121	Museums, historical sites, & similar institutions	10	5 337	3 878	1 069	252	68	62.8	.7
71211	Museums	7	D	D	D	D	b	D	D
712110	Museums	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	12 007	11 320	4 891	1 120	328	22.7	2.0
7139	Other amusement & recreation services	15	12 007	11 320	4 891	1 120	328	22.7	2.0
71391	Golf courses & country clubs	4	7 716	7 622	3 044	712	200	15.0	—
713910	Golf courses & country clubs	4	7 716	7 622	3 044	712	200	15.0	—
71394	Fitness & recreational sports centers	5	1 366	1 384	536	115	67	95.0	5.0
713940	Fitness & recreational sports centers	5	1 366	1 384	536	115	67	95.0	5.0
71399	All other amusement & recreation industries	6	2 925	2 314	1 311	293	61	9.3	5.9
713990	All other amusement & recreation industries	6	2 925	2 314	1 311	293	61	9.3	5.9
LOS ANGELES-RIVERSIDE-ORANGE COUNTY, CA CMSA									
71	Arts, entertainment, & recreation	493	840 762	770 708	276 582	67 644	13 279	9.5	4.8
711	Performing arts, spectator sports, & related industries	136	240 395	229 345	73 793	17 524	3 615	3.8	2.2
7111	Performing arts companies	109	D	D	D	D	h	D	D
71111	Theater companies & dinner theaters	56	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	56	D	D	D	D	g	D	D
7111101	Opera companies	7	27 676	27 637	9 847	2 375	914	6.9	—
7111102	Theater companies	49	D	D	D	D	f	D	D
71112	Dance companies	8	D	D	D	D	b	D	D
711120	Dance companies	8	D	D	D	D	b	D	D
71113	Musical groups & artists	42	87 772	79 952	30 719	6 605	1 217	1.5	.6
711130	Musical groups & artists	42	87 772	79 952	30 719	6 605	1 217	1.5	.6
7111301	Symphony orchestras & chamber music organizations	25	79 533	72 165	27 948	6 031	1 085	.4	.7
7111309	Other music groups & artists	17	8 239	7 787	2 771	574	132	12.1	.6
7113	Promoters of performing arts, sports, & similar events ...	27	D	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	116	227 601	180 937	64 676	15 484	2 548	9.8	2.4
7121	Museums, historical sites, & similar institutions	116	227 601	180 937	64 676	15 484	2 548	9.8	2.4
71211	Museums	90	191 708	149 360	53 015	12 711	2 100	9.1	2.3
712110	Museums	90	191 708	149 360	53 015	12 711	2 100	9.1	2.3
71212	Historical sites	9	12 570	12 593	4 791	1 135	125	16.1	—
712120	Historical sites	9	12 570	12 593	4 791	1 135	125	16.1	—
71213	Zoos & botanical gardens	9	20 342	16 436	6 113	1 472	293	9.1	—
712130	Zoos & botanical gardens	9	20 342	16 436	6 113	1 472	293	9.1	—
71219	Nature parks & other similar institutions	8	2 981	2 548	757	166	30	29.1	30.8
712190	Nature parks & other similar institutions	8	2 981	2 548	757	166	30	29.1	30.8
713	Amusement, gambling, & recreation industries	241	372 766	360 426	138 113	34 636	7 116	12.9	8.0
7139	Other amusement & recreation services	241	372 766	360 426	138 113	34 636	7 116	12.9	8.0
71391	Golf courses & country clubs	55	223 720	226 123	95 824	24 998	4 640	4.2	7.7
713910	Golf courses & country clubs	55	223 720	226 123	95 824	24 998	4 640	4.2	7.7
71394	Fitness & recreational sports centers	117	104 143	92 390	27 652	6 176	1 723	25.1	10.8
713940	Fitness & recreational sports centers	117	104 143	92 390	27 652	6 176	1 723	25.1	10.8
71399	All other amusement & recreation industries	69	44 903	41 913	14 637	3 462	753	27.9	2.7
713990	All other amusement & recreation industries	69	44 903	41 913	14 637	3 462	753	27.9	2.7

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.									
Los Angeles—Long Beach, CA PMSA									
71	Arts, entertainment, & recreation	266	549 784	490 400	171 131	39 544	7 346	8.8	4.3
711	Performing arts, spectator sports, & related industries	89	161 459	152 065	52 291	11 752	2 196	4.2	2.7
7111	Performing arts companies	80	148 654	139 663	49 859	11 151	2 124	2.7	.7
71111	Theater companies & dinner theaters	40	70 111	69 191	23 696	5 822	1 159	4.3	.5
711110	Theater companies & dinner theaters	40	70 111	69 191	23 696	5 822	1 159	4.3	.5
7111101	Opera companies	5	D	D	D	D	e	D	D
7111102	Theater companies	35	D	D	D	D	f	D	D
71112	Dance companies	7	D	D	D	D	b	D	D
71120	Dance companies	7	D	D	D	D	b	D	D
71113	Musical groups & artists	30	74 105	66 632	25 684	5 253	937	1.1	.8
711130	Musical groups & artists	30	74 105	66 632	25 684	5 253	937	1.1	.8
7111301	Symphony orchestras & chamber music organizations	18	70 452	63 138	24 084	4 924	854	.5	.7
7111309	Other music groups & artists	12	3 653	3 494	1 600	329	83	13.9	1.4
7113	Promoters of performing arts, sports, & similar events ...	9	12 805	12 402	2 432	601	72	21.2	26.9
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	62	183 771	144 077	50 257	11 957	1 815	6.5	1.5
7121	Museums, historical sites, & similar institutions	62	183 771	144 077	50 257	11 957	1 815	6.5	1.5
71211	Museums	47	155 648	119 215	41 090	9 960	1 562	5.0	1.7
712110	Museums	47	155 648	119 215	41 090	9 960	1 562	5.0	1.7
71212	Historical sites	8	D	D	D	D	c	D	D
712120	Historical sites	8	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	5	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	5	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	115	204 554	194 258	68 583	15 835	3 335	14.5	8.1
7139	Other amusement & recreation services	115	204 554	194 258	68 583	15 835	3 335	14.5	8.1
71391	Golf courses & country clubs	19	93 749	94 128	39 501	9 188	1 715	5.7	6.4
713910	Golf courses & country clubs	19	93 749	94 128	39 501	9 188	1 715	5.7	6.4
71394	Fitness & recreational sports centers	65	90 747	80 620	22 560	5 090	1 298	23.5	11.0
713940	Fitness & recreational sports centers	65	90 747	80 620	22 560	5 090	1 298	23.5	11.0
71399	All other amusement & recreation industries	31	20 058	19 510	6 522	1 557	322	15.8	3.3
713990	All other amusement & recreation industries	31	20 058	19 510	6 522	1 557	322	15.8	3.3
Orange County, CA PMSA									
71	Arts, entertainment, & recreation	94	110 419	102 528	40 481	9 957	2 312	11.3	1.4
711	Performing arts, spectator sports, & related industries	18	33 754	32 339	12 175	3 385	870	4.3	—
7111	Performing arts companies	13	25 578	24 903	10 329	2 931	783	1.6	—
71111	Theater companies & dinner theaters	6	15 785	15 510	6 770	1 900	655	—	—
711110	Theater companies & dinner theaters	6	15 785	15 510	6 770	1 900	655	—	—
7111101	Opera companies	2	D	D	D	D	e	D	D
7111102	Theater companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	8 176	7 436	1 846	454	87	12.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	21	23 040	18 560	7 994	1 828	338	7.1	4.2
7121	Museums, historical sites, & similar institutions	21	23 040	18 560	7 994	1 828	338	7.1	4.2
71211	Museums	15	21 666	17 228	7 573	1 736	311	5.1	4.4
712110	Museums	15	21 666	17 228	7 573	1 736	311	5.1	4.4
713	Amusement, gambling, & recreation industries	55	53 625	51 629	20 312	4 744	1 104	17.5	1.1
7139	Other amusement & recreation services	55	53 625	51 629	20 312	4 744	1 104	17.5	1.1
71391	Golf courses & country clubs	7	D	D	D	D	f	D	D
713910	Golf courses & country clubs	7	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	27	8 355	6 879	2 876	651	209	41.7	6.1
713940	Fitness & recreational sports centers	27	8 355	6 879	2 876	651	209	41.7	6.1
71399	All other amusement & recreation industries	21	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.									
Riverside—San Bernardino, CA PMSA									
71	Arts, entertainment, & recreation	99	128 673	128 127	51 798	15 025	3 061	12.4	11.5
711	Performing arts, spectator sports, & related industries	15	10 438	10 969	3 224	801	338	8.6	7.8
7111	Performing arts companies	9	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	6	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	25	19 001	16 761	5 879	1 571	365	36.6	8.9
7121	Museums, historical sites, & similar institutions	25	19 001	16 761	5 879	1 571	365	36.6	8.9
71211	Museums	20	12 605	11 378	3 806	887	197	54.7	6.1
712110	Museums	20	12 605	11 378	3 806	887	197	54.7	6.1
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	59	99 234	100 397	42 695	12 653	2 358	8.2	12.4
7139	Other amusement & recreation services	59	99 234	100 397	42 695	12 653	2 358	8.2	12.4
71391	Golf courses & country clubs	26	85 424	87 526	37 273	11 355	2 027	4.5	13.2
713910	Golf courses & country clubs	26	85 424	87 526	37 273	11 355	2 027	4.5	13.2
71394	Fitness & recreational sports centers	18	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	18	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	D	c	D	D
Ventura, CA PMSA									
71	Arts, entertainment, & recreation	34	51 886	49 653	13 172	3 118	560	4.9	.6
711	Performing arts, spectator sports, & related industries	14	34 744	33 972	6 103	1 586	211	.3	.1
7111	Performing arts companies	7	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	7	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	8	1 789	1 539	546	128	30	94.5	—
7121	Museums, historical sites, & similar institutions	8	1 789	1 539	546	128	30	94.5	—
713	Amusement, gambling, & recreation industries	12	15 353	14 142	6 523	1 404	319	4.9	1.7
7139	Other amusement & recreation services	12	15 353	14 142	6 523	1 404	319	4.9	1.7
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
MERCED, CA MSA									
71	Arts, entertainment, & recreation	7	4 354	4 433	1 698	344	155	2.0	.5
713	Amusement, gambling, & recreation industries	5	D	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	D	c	D	D
MODESTO, CA MSA									
71	Arts, entertainment, & recreation	15	8 862	8 395	3 383	761	274	7.2	2.0
711	Performing arts, spectator sports, & related industries	6	1 914	1 912	655	177	98	20.6	—
7111	Performing arts companies	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	6 948	6 483	2 728	584	176	3.5	2.6
7139	Other amusement & recreation services	9	6 948	6 483	2 728	584	176	3.5	2.6
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
REDDING, CA MSA									
71	Arts, entertainment, & recreation	6	6 209	5 057	1 870	332	93	3.3	4.6
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D
SACRAMENTO-YOLO, CA CMSA									
71	Arts, entertainment, & recreation	93	62 369	60 183	21 473	4 252	1 087	23.8	3.3
711	Performing arts, spectator sports, & related industries	24	D	D	D	D	c	D	D
7111	Performing arts companies	21	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	12	15 660	15 438	6 186	835	146	.4	—
711110	Theater companies & dinner theaters	12	15 660	15 438	6 186	835	146	.4	—
7111101	Opera companies	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	24	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	24	D	D	D	D	c	D	D
71211	Museums	21	D	D	D	D	c	D	D
712110	Museums	21	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	45	30 022	27 382	10 606	2 344	676	36.4	3.4
7139	Other amusement & recreation services	45	30 022	27 382	10 606	2 344	676	36.4	3.4
71391	Golf courses & country clubs	8	18 702	18 669	7 918	1 765	468	19.3	—
713910	Golf courses & country clubs	8	18 702	18 669	7 918	1 765	468	19.3	—
71394	Fitness & recreational sports centers	21	3 711	2 605	1 009	165	77	83.2	10.1
713940	Fitness & recreational sports centers	21	3 711	2 605	1 009	165	77	83.2	10.1
71399	All other amusement & recreation industries	16	7 609	6 108	1 679	414	131	55.6	8.6
713990	All other amusement & recreation industries	16	7 609	6 108	1 679	414	131	55.6	8.6
Sacramento, CA PMSA									
71	Arts, entertainment, & recreation	79	51 502	49 530	18 905	3 665	913	27.2	3.6
711	Performing arts, spectator sports, & related industries	22	20 090	19 843	7 197	1 038	199	2.9	.7
7111	Performing arts companies	20	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
7111101	Opera companies	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	19	6 533	7 446	3 120	739	168	44.0	13.1
7121	Museums, historical sites, & similar institutions	19	6 533	7 446	3 120	739	168	44.0	13.1
71211	Museums	16	D	D	D	D	c	D	D
712110	Museums	16	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	38	24 879	22 241	8 588	1 888	546	42.3	3.4
7139	Other amusement & recreation services	38	24 879	22 241	8 588	1 888	546	42.3	3.4
71391	Golf courses & country clubs	6	D	D	D	D	e	D	D
713910	Golf courses & country clubs	6	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	20	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	20	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	12	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	12	D	D	D	D	c	D	D
Yolo, CA PMSA									
71	Arts, entertainment, & recreation	14	10 867	10 653	2 568	587	174	8.0	2.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	5 143	5 141	2 018	456	130	8.0	3.4
7139	Other amusement & recreation services	7	5 143	5 141	2 018	456	130	8.0	3.4

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SALINAS, CA MSA									
71	Arts, entertainment, & recreation	41	77 051	65 874	21 845	4 929	875	6.8	4.1
711	Performing arts, spectator sports, & related industries	12	D	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111309	Other music groups & artists	3	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	4	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	13	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	13	D	D	D	D	e	D	D
71211	Museums	10	D	D	D	D	b	D	D
712110	Museums	10	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	16	20 399	20 108	7 422	1 775	287	10.0	.9
7139	Other amusement & recreation services	16	20 399	20 108	7 422	1 775	287	10.0	.9
71391	Golf courses & country clubs	5	13 043	14 048	5 953	1 425	221	1.7	—
713910	Golf courses & country clubs	5	13 043	14 048	5 953	1 425	221	1.7	—
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
SAN DIEGO, CA MSA									
71	Arts, entertainment, & recreation	164	292 445	264 460	101 169	24 502	5 976	6.6	4.7
711	Performing arts, spectator sports, & related industries	39	42 409	40 514	16 691	3 780	1 115	2.2	8.1
7111	Performing arts companies	36	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	19	36 322	34 757	14 722	3 342	915	.1	7.1
711110	Theater companies & dinner theaters	19	36 322	34 757	14 722	3 342	915	.1	7.1
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	16	D	D	D	D	f	D	D
71113	Musical groups & artists	7	3 071	2 807	882	255	117	2.3	7.3
711130	Musical groups & artists	7	3 071	2 807	882	255	117	2.3	7.3
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	38	175 430	153 191	57 395	14 268	2 535	4.9	2.3
7121	Museums, historical sites, & similar institutions	38	175 430	153 191	57 395	14 268	2 535	4.9	2.3
71211	Museums	30	D	D	D	D	f	D	D
712110	Museums	30	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	g	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	87	74 606	70 755	27 083	6 454	2 326	13.3	8.4
7139	Other amusement & recreation services	87	74 606	70 755	27 083	6 454	2 326	13.3	8.4
71391	Golf courses & country clubs	7	25 257	24 452	10 613	2 541	593	—	—
713910	Golf courses & country clubs	7	25 257	24 452	10 613	2 541	593	—	—
71394	Fitness & recreational sports centers	55	44 029	41 704	15 471	3 752	1 663	16.5	9.4
713940	Fitness & recreational sports centers	55	44 029	41 704	15 471	3 752	1 663	16.5	9.4
71399	All other amusement & recreation industries	25	5 320	4 599	999	161	70	49.2	39.5
713990	All other amusement & recreation industries	25	5 320	4 599	999	161	70	49.2	39.5
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA									
71	Arts, entertainment, & recreation	601	601 820	549 676	235 174	52 287	10 950	12.2	4.5
711	Performing arts, spectator sports, & related industries	206	230 615	223 720	102 744	22 932	4 444	2.2	2.3
7111	Performing arts companies	178	206 761	200 781	95 948	21 388	4 036	2.4	2.3
71111	Theater companies & dinner theaters	69	110 797	103 248	50 061	10 899	1 576	1.0	3.7
711110	Theater companies & dinner theaters	69	110 797	103 248	50 061	10 899	1 576	1.0	3.7
7111101	Opera companies	8	D	D	D	D	e	D	D
7111102	Theater companies	61	D	D	D	D	g	D	D
71112	Dance companies	28	31 615	31 403	16 128	3 674	638	1.8	.4
711120	Dance companies	28	31 615	31 403	16 128	3 674	638	1.8	.4
71113	Musical groups & artists	73	63 185	64 902	29 361	6 731	1 794	4.3	.8
711130	Musical groups & artists	73	63 185	64 902	29 361	6 731	1 794	4.3	.8
7111301	Symphony orchestras & chamber music organizations	36	50 232	52 732	25 487	5 853	1 579	1.5	.1
7111309	Other music groups & artists	37	12 953	12 170	3 874	878	215	15.5	3.7
7113	Promoters of performing arts, sports, & similar events ...	28	23 854	22 939	6 796	1 544	408	.8	2.8
71132	Promoters of performing arts, sports, & similar events w/o facil	16	15 919	15 333	4 181	904	231	.4	1.6
711320	Promoters of performing arts, sports, & similar events w/o facil	16	15 919	15 333	4 181	904	231	.4	1.6

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
712	Museums, historical sites, & similar institutions	114	176 656	141 594	55 458	12 499	2 253	12.2	4.8
7121	Museums, historical sites, & similar institutions	114	176 656	141 594	55 458	12 499	2 253	12.2	4.8
71211	Museums	92	D	D	D	D	g	D	D
712110	Museums	92	D	D	D	D	g	D	D
71212	Historical sites	12	11 920	10 632	2 597	524	110	30.1	.5
712120	Historical sites	12	11 920	10 632	2 597	524	110	30.1	.5
71213	Zoos & botanical gardens	5	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	5	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	5	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	281	194 549	184 362	76 972	16 856	4 253	23.9	6.9
7139	Other amusement & recreation services	281	194 549	184 362	76 972	16 856	4 253	23.9	6.9
71391	Golf courses & country clubs	34	114 750	108 936	46 219	10 409	2 102	10.3	2.1
713910	Golf courses & country clubs	34	114 750	108 936	46 219	10 409	2 102	10.3	2.1
71394	Fitness & recreational sports centers	176	57 407	54 526	23 321	4 834	1 658	43.6	10.9
713940	Fitness & recreational sports centers	176	57 407	54 526	23 321	4 834	1 658	43.6	10.9
71399	All other amusement & recreation industries	71	22 392	20 900	7 432	1 613	493	43.3	21.6
713990	All other amusement & recreation industries	71	22 392	20 900	7 432	1 613	493	43.3	21.6
Oakland, CA PMSA									
71	Arts, entertainment, & recreation	184	110 506	102 843	43 073	9 121	2 658	21.2	4.1
711	Performing arts, spectator sports, & related industries	54	25 383	24 920	9 589	2 415	823	4.5	4.7
7111	Performing arts companies	46	21 344	21 155	8 268	2 093	726	4.5	5.6
71111	Theater companies & dinner theaters	16	11 967	11 413	4 464	1 039	234	4.4	9.9
711110	Theater companies & dinner theaters	16	11 967	11 413	4 464	1 039	234	4.4	9.9
7111102	Theater companies	14	D	D	D	D	c	D	D
71113	Musical groups & artists	22	6 910	6 953	2 869	774	428	6.3	.3
711130	Musical groups & artists	22	6 910	6 953	2 869	774	428	6.3	.3
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	e	D	D
7111309	Other music groups & artists	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	4 039	3 765	1 321	322	97	4.5	—
712	Museums, historical sites, & similar institutions	21	15 158	10 965	7 097	1 027	254	37.8	4.0
7121	Museums, historical sites, & similar institutions	21	15 158	10 965	7 097	1 027	254	37.8	4.0
71211	Museums	13	D	D	D	D	c	D	D
712110	Museums	13	D	D	D	D	c	D	D
71212	Historical sites	5	1 647	1 331	511	90	24	98.3	—
712120	Historical sites	5	1 647	1 331	511	90	24	98.3	—
71213	Zoos & botanical gardens	3	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	109	69 965	66 958	26 387	5 679	1 581	23.6	3.8
7139	Other amusement & recreation services	109	69 965	66 958	26 387	5 679	1 581	23.6	3.8
71391	Golf courses & country clubs	10	39 447	37 870	15 055	3 283	724	10.6	—
713910	Golf courses & country clubs	10	39 447	37 870	15 055	3 283	724	10.6	—
71394	Fitness & recreational sports centers	73	23 239	22 410	9 039	1 887	685	34.0	4.8
713940	Fitness & recreational sports centers	73	23 239	22 410	9 039	1 887	685	34.0	4.8
71399	All other amusement & recreation industries	26	7 279	6 678	2 293	509	172	61.1	21.6
713990	All other amusement & recreation industries	26	7 279	6 678	2 293	509	172	61.1	21.6
San Francisco, CA PMSA									
71	Arts, entertainment, & recreation	231	364 991	328 908	147 960	32 786	5 366	7.5	2.9
711	Performing arts, spectator sports, & related industries	97	158 882	152 974	76 767	16 347	2 390	2.0	.8
7111	Performing arts companies	84	149 722	144 338	74 462	15 799	2 265	2.1	.4
71111	Theater companies & dinner theaters	35	78 935	72 324	38 838	8 036	946	.6	.5
711110	Theater companies & dinner theaters	35	78 935	72 324	38 838	8 036	946	.6	.5
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	33	D	D	D	D	f	D	D
71112	Dance companies	15	23 683	23 628	13 521	3 064	500	2.4	.5
711120	Dance companies	15	23 683	23 628	13 521	3 064	500	2.4	.5
71113	Musical groups & artists	30	46 439	47 748	21 826	4 645	805	3.7	.1
711130	Musical groups & artists	30	46 439	47 748	21 826	4 645	805	3.7	.1
7111301	Symphony orchestras & chamber music organizations	13	38 261	40 324	19 196	4 069	694	1.1	.1
7111309	Other music groups & artists	17	8 178	7 424	2 630	576	111	16.1	.3
7113	Promoters of performing arts, sports, & similar events	13	9 160	8 636	2 305	548	125	—	6.8
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.								
	San Francisco, CA PMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
712	Museums, historical sites, & similar institutions	56	131 533	105 675	40 752	9 680	1 555	7.5	4.9
7121	Museums, historical sites, & similar institutions	56	131 533	105 675	40 752	9 680	1 555	7.5	4.9
71211	Museums	48	122 170	97 231	37 487	8 990	1 444	7.6	5.3
712110	Museums	48	122 170	97 231	37 487	8 990	1 444	7.6	5.3
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	78	74 576	70 259	30 441	6 759	1 421	19.5	4.1
7139	Other amusement & recreation services	78	74 576	70 259	30 441	6 759	1 421	19.5	4.1
71391	Golf courses & country clubs	13	46 103	43 648	19 844	4 456	845	8.0	—
713910	Golf courses & country clubs	13	46 103	43 648	19 844	4 456	845	8.0	—
71394	Fitness & recreational sports centers	39	17 401	15 985	6 604	1 448	339	40.8	9.2
713940	Fitness & recreational sports centers	39	17 401	15 985	6 604	1 448	339	40.8	9.2
71399	All other amusement & recreation industries	26	11 072	10 626	3 993	855	237	34.0	12.9
713990	All other amusement & recreation industries	26	11 072	10 626	3 993	855	237	34.0	12.9
	San Jose, CA PMSA								
71	Arts, entertainment, & recreation	102	92 582	87 383	32 365	7 567	1 800	14.3	10.2
711	Performing arts, spectator sports, & related industries	32	37 427	37 032	13 431	3 344	768	1.1	7.7
7111	Performing arts companies	29	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	13	19 223	18 858	6 597	1 793	385	—	12.6
711110	Theater companies & dinner theaters	13	19 223	18 858	6 597	1 793	385	—	12.6
7111101	Opera companies	4	D	D	D	D	c	D	D
7111102	Theater companies	9	D	D	D	D	c	D	D
71112	Dance companies	5	D	D	D	D	b	D	D
711120	Dance companies	5	D	D	D	D	b	D	D
71113	Musical groups & artists	11	6 643	7 126	3 436	918	255	6.1	6.7
711130	Musical groups & artists	11	6 643	7 126	3 436	918	255	6.1	6.7
7111301	Symphony orchestras & chamber music organizations	7	5 857	6 332	3 161	852	236	1.1	—
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	18	23 682	20 558	6 156	1 446	368	6.1	2.7
7121	Museums, historical sites, & similar institutions	18	23 682	20 558	6 156	1 446	368	6.1	2.7
71211	Museums	17	D	D	D	D	e	D	D
712110	Museums	17	D	D	D	D	e	D	D
71212	Historical sites	1	D	D	D	D	b	D	D
712120	Historical sites	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	52	31 473	29 793	12 778	2 777	664	36.3	18.7
7139	Other amusement & recreation services	52	31 473	29 793	12 778	2 777	664	36.3	18.7
71391	Golf courses & country clubs	5	19 118	17 909	7 505	1 798	324	17.3	12.4
713910	Golf courses & country clubs	5	19 118	17 909	7 505	1 798	324	17.3	12.4
71394	Fitness & recreational sports centers	40	10 652	10 329	4 685	848	302	75.5	24.5
713940	Fitness & recreational sports centers	40	10 652	10 329	4 685	848	302	75.5	24.5
71399	All other amusement & recreation industries	7	1 703	1 555	588	131	38	4.0	53.7
713990	All other amusement & recreation industries	7	1 703	1 555	588	131	38	4.0	53.7
	Santa Cruz—Watsonville, CA PMSA								
71	Arts, entertainment, & recreation	20	4 584	3 483	1 049	284	80	58.1	3.0
711	Performing arts, spectator sports, & related industries	9	1 906	1 838	498	156	44	5.9	.5
7111	Performing arts companies	7	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	5	1 700	802	346	82	20	93.5	6.5
7121	Museums, historical sites, & similar institutions	5	1 700	802	346	82	20	93.5	6.5

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.									
Santa Rosa, CA PMSA									
71	Arts, entertainment, & recreation	33	14 334	13 828	5 371	1 284	597	27.8	8.5
711	Performing arts, spectator sports, & related industries	8	5 681	5 586	1 811	495	253	1.4	—
7111	Performing arts companies	7	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	5	2 214	2 035	452	106	18	71.1	13.7
7121	Museums, historical sites, & similar institutions	5	2 214	2 035	452	106	18	71.1	13.7
713	Amusement, gambling, & recreation industries	20	6 439	6 207	3 108	683	326	36.1	14.2
7139	Other amusement & recreation services	20	6 439	6 207	3 108	683	326	36.1	14.2
71394	Fitness & recreational sports centers	15	5 338	5 097	2 714	599	304	29.8	10.3
713940	Fitness & recreational sports centers	15	5 338	5 097	2 714	599	304	29.8	10.3
Vallejo—Fairfield—Napa, CA PMSA									
71	Arts, entertainment, & recreation	31	14 823	13 231	5 356	1 245	449	15.9	9.4
711	Performing arts, spectator sports, & related industries	6	1 336	1 370	648	175	166	13.5	1.1
712	Museums, historical sites, & similar institutions	9	2 369	1 559	655	158	38	59.8	19.1
7121	Museums, historical sites, & similar institutions	9	2 369	1 559	655	158	38	59.8	19.1
713	Amusement, gambling, & recreation industries	16	11 118	10 302	4 053	912	245	6.8	8.4
7139	Other amusement & recreation services	16	11 118	10 302	4 053	912	245	6.8	8.4
71391	Golf courses & country clubs	4	D	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	D	c	D	D
SAN LUIS OBISPO—ATASCADERO—PASO ROBLES, CA MSA									
71	Arts, entertainment, & recreation	15	2 279	2 188	824	158	62	31.2	36.9
SANTA BARBARA—SANTA MARIA—LOMPOC, CA MSA									
71	Arts, entertainment, & recreation	52	53 746	50 838	18 382	4 538	977	29.3	3.7
711	Performing arts, spectator sports, & related industries	16	11 823	11 293	3 991	1 054	233	56.0	—
7111	Performing arts companies	10	6 967	7 440	2 994	770	180	68.7	—
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	4 856	3 853	997	284	53	37.8	—
712	Museums, historical sites, & similar institutions	18	22 855	22 312	7 647	1 851	365	26.1	3.2
7121	Museums, historical sites, & similar institutions	18	22 855	22 312	7 647	1 851	365	26.1	3.2
71211	Museums	14	D	D	D	D	c	D	D
712110	Museums	14	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	3	12 128	12 206	3 434	864	165	D	—
712130	Zoos & botanical gardens	3	12 128	12 206	3 434	864	165	D	—
713	Amusement, gambling, & recreation industries	18	19 068	17 233	6 744	1 633	379	16.7	6.8
7139	Other amusement & recreation services	18	19 068	17 233	6 744	1 633	379	16.7	6.8
71391	Golf courses & country clubs	5	13 025	12 014	5 079	1 296	265	.6	—
713910	Golf courses & country clubs	5	13 025	12 014	5 079	1 296	265	.6	—
71394	Fitness & recreational sports centers	9	3 610	3 454	1 124	203	77	53.9	.4
713940	Fitness & recreational sports centers	9	3 610	3 454	1 124	203	77	53.9	.4
71399	All other amusement & recreation industries	4	2 433	1 765	541	134	37	47.6	52.4
713990	All other amusement & recreation industries	4	2 433	1 765	541	134	37	47.6	52.4
STOCKTON—LODI, CA MSA									
71	Arts, entertainment, & recreation	28	15 501	12 871	5 204	1 228	355	44.1	1.9
711	Performing arts, spectator sports, & related industries	6	1 886	1 948	671	172	77	—	—
712	Museums, historical sites, & similar institutions	4	3 171	1 576	560	127	33	100.0	—
7121	Museums, historical sites, & similar institutions	4	3 171	1 576	560	127	33	100.0	—
71211	Museums	4	3 171	1 576	560	127	33	100.0	—
712110	Museums	4	3 171	1 576	560	127	33	100.0	—
713	Amusement, gambling, & recreation industries	18	10 444	9 347	3 973	929	245	35.1	2.8
7139	Other amusement & recreation services	18	10 444	9 347	3 973	929	245	35.1	2.8
71391	Golf courses & country clubs	4	7 336	6 787	3 129	733	171	11.6	—
713910	Golf courses & country clubs	4	7 336	6 787	3 129	733	171	11.6	—
71394	Fitness & recreational sports centers	9	2 595	2 063	695	157	51	92.2	7.8
713940	Fitness & recreational sports centers	9	2 595	2 063	695	157	51	92.2	7.8

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
VISALIA–TULARE–PORTERVILLE, CA MSA									
71	Arts, entertainment, & recreation	11	6 643	6 809	2 695	596	255	7.4	–
713	Amusement, gambling, & recreation industries	5	5 753	5 852	2 508	541	160	2.4	–
7139	Other amusement & recreation services	5	5 753	5 852	2 508	541	160	2.4	–
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
YUBA CITY, CA MSA									
71	Arts, entertainment, & recreation	7	2 514	2 688	930	197	58	14.5	3.3
713	Amusement, gambling, & recreation industries	6	D	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	D	b	D	D
AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	112	23 055	20 539	6 788	1 321	565	45.2	13.1
711	Performing arts, spectator sports, & related industries	24	D	D	D	D	c	D	D
7111	Performing arts companies	16	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	12	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	12	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	40	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	40	D	D	D	D	c	D	D
71211	Museums	25	D	D	D	D	b	D	D
712110	Museums	25	D	D	D	D	b	D	D
71212	Historical sites	7	D	D	D	D	b	D	D
712120	Historical sites	7	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	7	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	7	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	48	D	D	D	D	e	D	D
7139	Other amusement & recreation services	48	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	23	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	23	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	20	1 991	1 695	503	109	59	57.7	40.8
713990	All other amusement & recreation industries	20	1 991	1 695	503	109	59	57.7	40.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALAMEDA COUNTY, CA								
71	Arts, entertainment, & recreation	287	495 720	221 838	43 260	5 609	8.8	6.4
711	Performing arts, spectator sports, & related industries	111	326 444	168 402	31 053	1 463	6.2	6.2
7111	Performing arts companies	20	5 197	1 372	420	126	2.6	1.6
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
71113	Musical groups & artists	15	D	D	D	b	D	D
711130	Musical groups & artists	15	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	37	284 753	156 882	28 667	1 124	4.9	1.4
71121	Spectator sports	37	284 753	156 882	28 667	1 124	4.9	1.4
711211	Sports teams & clubs	5	223 562	142 967	26 181	735	—	.1
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
7112123	Horse racetrack operation	2	D	D	D	c	D	D
711219	Other spectator sports	29	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	28	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	18 464	6 359	563	78	.2	62.3
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	35	14 656	2 654	1 168	98	35.7	30.6
71151	Independent artists, writers, & performers	35	14 656	2 654	1 168	98	35.7	30.6
711510	Independent artists, writers, & performers	35	14 656	2 654	1 168	98	35.7	30.6
713	Amusement, gambling, & recreation industries	176	169 276	53 436	12 207	4 146	13.8	6.7
7131	Amusement parks & arcades	14	8 568	1 874	372	201	17.8	4.3
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7132	Gambling industries	7	24 192	8 236	2 157	465	5.9	1.8
71329	Other gambling industries	7	24 192	8 236	2 157	465	5.9	1.8
713290	Other gambling industries	7	24 192	8 236	2 157	465	5.9	1.8
7132902	Lottery, bingo, bookie, & other betting operation	7	24 192	8 236	2 157	465	5.9	1.8
7139	Other amusement & recreation services	155	136 516	43 326	9 678	3 480	15.0	7.8
71391	Golf courses & country clubs	14	29 120	9 597	1 997	459	13.0	5.7
713910	Golf courses & country clubs	14	29 120	9 597	1 997	459	13.0	5.7
71393	Marinas	16	9 764	2 599	523	118	16.0	15.5
713930	Marinas	16	9 764	2 599	523	118	16.0	15.5
71394	Fitness & recreational sports centers	85	74 867	23 188	5 309	2 231	14.3	9.4
713940	Fitness & recreational sports centers	85	74 867	23 188	5 309	2 231	14.3	9.4
71395	Bowling centers	13	12 451	4 675	1 148	388	2.7	2.2
713950	Bowling centers	13	12 451	4 675	1 148	388	2.7	2.2
71399	All other amusement & recreation industries	25	D	D	D	e	D	D
713990	All other amusement & recreation industries	25	D	D	D	e	D	D
ALPINE COUNTY, CA								
71	Arts, entertainment, & recreation	4	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	g	D	D
7139	Other amusement & recreation services	4	D	D	D	g	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
AMADOR COUNTY, CA								
71	Arts, entertainment, & recreation	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BUTTE COUNTY, CA								
71	Arts, entertainment, & recreation	47	37 176	12 956	2 877	1 146	15.4	2.9
711	Performing arts, spectator sports, & related industries	8	2 380	804	123	47	95.9	1.7
713	Amusement, gambling, & recreation industries	39	34 796	12 152	2 754	1 099	9.9	3.0
7132	Gambling industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	f	D	D
71391	Golf courses & country clubs	5	5 425	1 458	297	119	21.8	—
713910	Golf courses & country clubs	5	5 425	1 458	297	119	21.8	—
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	17	8 520	2 898	663	453	10.9	11.2
713940	Fitness & recreational sports centers	17	8 520	2 898	663	453	10.9	11.2

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CALAVERAS COUNTY, CA								
71	Arts, entertainment, & recreation	21	22 519	3 823	750	230	31.0	3.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	3	D	D	D	b	D	D
71151	Independent artists, writers, & performers	3	D	D	D	b	D	D
711510	Independent artists, writers, & performers	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	16 931	2 915	574	197	14.7	4.3
7139	Other amusement & recreation services	14	16 931	2 915	574	197	14.7	4.3
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	2 676	758	61	25	2.4	—
713990	All other amusement & recreation industries	4	2 676	758	61	25	2.4	—
COLUSA COUNTY, CA								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
CONTRA COSTA COUNTY, CA								
71	Arts, entertainment, & recreation	208	200 938	62 328	13 801	4 839	15.2	6.7
711	Performing arts, spectator sports, & related industries	48	D	D	D	c	D	D
7111	Performing arts companies	5	1 848	427	62	25	20.2	64.6
71111	Theater companies & dinner theaters	2	D	D	D	a	D	D
711110	Theater companies & dinner theaters	2	D	D	D	a	D	D
7112	Spectator sports	9	4 437	951	189	72	30.4	4.9
71121	Spectator sports	9	4 437	951	189	72	30.4	4.9
711219	Other spectator sports	8	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	24	9 473	4 125	380	45	48.9	18.8
71151	Independent artists, writers, & performers	24	9 473	4 125	380	45	48.9	18.8
711510	Independent artists, writers, & performers	24	9 473	4 125	380	45	48.9	18.8
713	Amusement, gambling, & recreation industries	159	182 607	56 392	13 044	4 665	12.1	5.6
7131	Amusement parks & arcades	9	4 075	965	281	94	10.8	—
7132	Gambling industries	6	53 652	15 717	3 849	817	.1	.1
71329	Other gambling industries	6	53 652	15 717	3 849	817	.1	.1
713290	Other gambling industries	6	53 652	15 717	3 849	817	.1	.1
7132902	Lottery, bingo, bookie, & other betting operation	6	53 652	15 717	3 849	817	.1	.1
7139	Other amusement & recreation services	144	124 880	39 710	8 914	3 754	17.2	8.2
71391	Golf courses & country clubs	19	37 314	11 653	2 540	736	9.8	4.2
713910	Golf courses & country clubs	19	37 314	11 653	2 540	736	9.8	4.2
71393	Marinas	24	13 408	2 618	468	120	43.9	10.2
713930	Marinas	24	13 408	2 618	468	120	43.9	10.2
71394	Fitness & recreational sports centers	62	52 489	19 175	4 482	2 363	17.3	7.2
713940	Fitness & recreational sports centers	62	52 489	19 175	4 482	2 363	17.3	7.2
71395	Bowling centers	10	7 987	2 784	677	262	5.5	20.2
713950	Bowling centers	10	7 987	2 784	677	262	5.5	20.2
71399	All other amusement & recreation industries	29	13 682	3 480	747	273	18.1	13.6
713990	All other amusement & recreation industries	29	13 682	3 480	747	273	18.1	13.6
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	3 776	1 123	347	114	—	46.0
DEL NORTE COUNTY, CA								
71	Arts, entertainment, & recreation	10	10 641	3 141	474	198	8.0	7.7
713	Amusement, gambling, & recreation industries	10	10 641	3 141	474	198	8.0	7.7
EL DORADO COUNTY, CA								
71	Arts, entertainment, & recreation	50	56 512	15 856	4 827	1 774	11.1	13.3
713	Amusement, gambling, & recreation industries	42	55 339	15 610	4 767	1 739	10.5	13.3
7139	Other amusement & recreation services	39	D	D	D	g	D	D
71391	Golf courses & country clubs	7	8 256	3 572	603	305	—	10.6
713910	Golf courses & country clubs	7	8 256	3 572	603	305	—	10.6
71392	Skiing facilities	2	D	D	D	g	D	D
713920	Skiing facilities	2	D	D	D	g	D	D
71394	Fitness & recreational sports centers	6	3 311	876	196	117	24.0	3.8
713940	Fitness & recreational sports centers	6	3 311	876	196	117	24.0	3.8
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FRESNO COUNTY, CA								
71	Arts, entertainment, & recreation	107	294 320	37 142	8 467	2 562	4.9	2.0
711	Performing arts, spectator sports, & related industries	28	12 750	2 303	398	139	45.7	12.4
7111	Performing arts companies	7	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	7	5 040	499	62	15	86.4	—
71121	Spectator sports	7	5 040	499	62	15	86.4	—
711219	Other spectator sports	5	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	78	D	D	D	g	D	D
7131	Amusement parks & arcades	11	9 357	3 167	523	206	23.8	3.6
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7132	Gambling industries	5	D	D	D	g	D	D
71329	Other gambling industries	5	D	D	D	g	D	D
713290	Other gambling industries	5	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	g	D	D
7139	Other amusement & recreation services	62	D	D	D	g	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	26	D	D	D	f	D	D
713940	Fitness & recreational sports centers	26	D	D	D	f	D	D
71399	All other amusement & recreation industries	16	D	D	D	c	D	D
713990	All other amusement & recreation industries	16	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	a	D	D
GLENN COUNTY, CA								
71	Arts, entertainment, & recreation	6	1 685	314	64	27	78.1	.8
HUMBOLDT COUNTY, CA								
71	Arts, entertainment, & recreation	34	24 101	5 063	1 202	514	14.4	3.8
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	20 668	4 464	1 110	459	8.5	4.1
7132	Gambling industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	3 030	1 003	217	159	12.0	—
713940	Fitness & recreational sports centers	6	3 030	1 003	217	159	12.0	—
IMPERIAL COUNTY, CA								
71	Arts, entertainment, & recreation	11	2 914	1 006	216	110	83.7	16.3
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
INYO COUNTY, CA								
71	Arts, entertainment, & recreation	15	7 983	3 324	644	197	30.7	8.3
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
KERN COUNTY, CA								
71	Arts, entertainment, & recreation	102	64 474	19 411	4 511	1 791	29.0	11.5
711	Performing arts, spectator sports, & related industries	27	14 307	3 609	726	302	16.5	8.1
7111	Performing arts companies	7	4 101	1 458	353	182	9.2	—
71111	Theater companies & dinner theaters	3	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	c	D	D
7112	Spectator sports	13	8 764	1 746	306	89	12.5	10.2
71121	Spectator sports	13	8 764	1 746	306	89	12.5	10.2
711219	Other spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	75	50 167	15 802	3 785	1 489	32.6	12.4
7131	Amusement parks & arcades	5	3 743	668	165	102	23.3	—
7139	Other amusement & recreation services	63	42 056	13 398	3 122	1 208	36.1	14.7
71391	Golf courses & country clubs	13	18 492	6 845	1 611	505	32.7	30.3
713910	Golf courses & country clubs	13	18 492	6 845	1 611	505	32.7	30.3
71394	Fitness & recreational sports centers	21	11 758	3 875	974	450	40.1	.3
713940	Fitness & recreational sports centers	21	11 758	3 875	974	450	40.1	.3
71395	Bowling centers	6	3 130	796	182	95	7.5	8.8
713950	Bowling centers	6	3 130	796	182	95	7.5	8.8
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KINGS COUNTY, CA								
71	Arts, entertainment, & recreation	13	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
LAKE COUNTY, CA								
71	Arts, entertainment, & recreation	17	36 244	9 102	1 890	484	7.8	22.9
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7132	Gambling industries	4	30 204	7 449	1 557	349	.1	26.9
71329	Other gambling industries	3	D	D	D	c	D	D
713290	Other gambling industries	3	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
LASSEN COUNTY, CA								
71	Arts, entertainment, & recreation	6	2 746	566	147	72	20.0	80.0
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
LOS ANGELES COUNTY, CA								
71	Arts, entertainment, & recreation	6 832	8 250 505	3 840 112	738 042	58 793	12.5	4.8
711	Performing arts, spectator sports, & related industries	5 848	6 322 112	3 317 539	612 925	23 036	13.1	4.7
7111	Performing arts companies	1 005	845 634	306 729	46 858	5 012	22.3	6.7
71111	Theater companies & dinner theaters	170	129 112	65 666	11 325	1 534	27.3	8.2
711110	Theater companies & dinner theaters	170	129 112	65 666	11 325	1 534	27.3	8.2
7111102	Theater companies	161	122 580	63 682	10 985	1 325	28.5	8.5
71112	Dance companies	18	33 447	8 577	1 329	149	7.9	1.0
711120	Dance companies	18	33 447	8 577	1 329	149	7.9	1.0
71113	Musical groups & artists	660	592 388	183 332	22 670	2 560	22.0	6.0
711130	Musical groups & artists	660	592 388	183 332	22 670	2 560	22.0	6.0
7111301	Symphony orchestras & chamber music organizations	30	10 870	5 137	174	21	64.6	5.2
7111309	Other music groups & artists	630	581 518	178 195	22 496	2 539	21.2	6.0
71119	Other performing arts companies	157	90 687	49 154	11 534	769	23.0	11.5
711190	Other performing arts companies	157	90 687	49 154	11 534	769	23.0	11.5
7111909	Other performing arts companies (except circuses)	155	D	D	D	f	D	D
7112	Spectator sports	161	570 005	255 442	50 006	4 640	6.4	1.9
71121	Spectator sports	161	570 005	255 442	50 006	4 640	6.4	1.9
711211	Sports teams & clubs	8	256 534	166 980	31 163	977	.9	—
7112112	Baseball clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	5	D	D	D	e	D	D
711212	Racetracks	16	196 941	58 183	13 223	2 326	2.0	2.8
7112122	Auto racetrack operation	10	D	D	D	b	D	D
7112123	Horse racetrack operation	6	D	D	D	g	D	D
711219	Other spectator sports	137	116 530	30 279	5 620	1 337	25.9	4.3
7112191	Professional athletes	18	46 791	6 341	716	51	5.2	1.0
7112192	Racing (except racetrack operation)	119	69 739	23 938	4 904	1 286	39.8	6.6
7113	Promoters of performing arts, sports, & similar events	275	459 420	165 900	30 712	2 239	8.6	7.5
71131	Promoters of performing arts, sports, & similar events w/facility	35	64 754	19 604	3 320	311	7.1	17.2
711310	Promoters of performing arts, sports, & similar events w/facility	35	64 754	19 604	3 320	311	7.1	17.2
71132	Promoters of performing arts, sports, & similar events w/o facil	240	394 666	146 296	27 392	1 928	8.8	5.9
711320	Promoters of performing arts, sports, & similar events w/o facil	240	394 666	146 296	27 392	1 928	8.8	5.9
7114	Agents/managers for artists, athletes, & other public figures	521	881 496	424 727	96 392	4 049	11.4	2.1
71141	Agents/managers for artists, athletes, & other public figures	521	881 496	424 727	96 392	4 049	11.4	2.1
711410	Agents/managers for artists, athletes, & other public figures	521	881 496	424 727	96 392	4 049	11.4	2.1
7115	Independent artists, writers, & performers	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
71151	Independent artists, writers, & performers	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
711510	Independent artists, writers, & performers	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
712	Museums, historical sites, & similar institutions	19	11 937	2 132	801	94	49.1	9.0
7121	Museums, historical sites, & similar institutions	19	11 937	2 132	801	94	49.1	9.0
71211	Museums	14	D	D	D	b	D	D
712110	Museums	14	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOS ANGELES COUNTY, CA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	965	1 916 456	520 441	124 316	35 663	10.2	5.0
7131	Amusement parks & arcades	76	531 952	116 677	32 041	10 208	4.1	.6
71311	Amusement & theme parks	7	402 397	99 520	27 987	8 910	2.2	.2
713110	Amusement & theme parks	7	402 397	99 520	27 987	8 910	2.2	.2
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	i	D	D
71312	Amusement arcades	69	129 555	17 157	4 054	1 298	10.2	1.9
713120	Amusement arcades	69	129 555	17 157	4 054	1 298	10.2	1.9
7132	Gambling industries	18	492 733	135 947	34 953	7 235	8.2	2.7
71329	Other gambling industries	18	492 733	135 947	34 953	7 235	8.2	2.7
713290	Other gambling industries	18	492 733	135 947	34 953	7 235	8.2	2.7
7132902	Lottery, bingo, bookie, & other betting operation	18	492 733	135 947	34 953	7 235	8.2	2.7
7139	Other amusement & recreation services	871	891 771	267 817	57 322	18 220	14.9	8.9
71391	Golf courses & country clubs	106	257 724	93 589	18 537	5 059	5.8	8.1
713910	Golf courses & country clubs	106	257 724	93 589	18 537	5 059	5.8	8.1
71393	Marinas	36	22 565	4 638	951	162	33.1	38.5
713930	Marinas	36	22 565	4 638	951	162	33.1	38.5
71394	Fitness & recreational sports centers	408	386 695	106 272	24 405	8 328	14.2	8.4
713940	Fitness & recreational sports centers	408	386 695	106 272	24 405	8 328	14.2	8.4
7139404	Ice skating rinks	13	11 401	3 063	798	282	3.8	27.9
7139405	Roller skating rinks	21	8 161	2 480	612	339	26.7	6.4
71395	Bowling centers	70	73 691	22 586	5 287	1 747	13.1	5.5
713950	Bowling centers	70	73 691	22 586	5 287	1 747	13.1	5.5
71399	All other amusement & recreation industries	248	D	D	D	h	D	D
713990	All other amusement & recreation industries	248	D	D	D	h	D	D
7139901	Dance studios & halls	13	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	24	12 413	3 040	617	182	50.5	11.8
7139904	Miniature golf courses	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	50	47 052	8 541	1 995	461	21.5	7.9
MADERA COUNTY, CA								
71	Arts, entertainment, & recreation	14	3 613	1 050	210	102	36.1	6.6
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
MARIN COUNTY, CA								
71	Arts, entertainment, & recreation	143	113 648	31 749	5 017	1 107	16.5	4.6
711	Performing arts, spectator sports, & related industries	77	70 452	20 194	2 356	291	14.2	4.2
7111	Performing arts companies	24	35 175	9 569	833	157	5.1	1.2
71113	Musical groups & artists	21	D	D	D	c	D	D
711130	Musical groups & artists	21	D	D	D	c	D	D
7111309	Other music groups & artists	20	D	D	D	c	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers	39	25 868	8 964	1 272	96	17.8	6.2
71151	Independent artists, writers, & performers	39	25 868	8 964	1 272	96	17.8	6.2
711510	Independent artists, writers, & performers	39	25 868	8 964	1 272	96	17.8	6.2
713	Amusement, gambling, & recreation industries	66	43 196	11 555	2 661	816	20.3	5.3
7139	Other amusement & recreation services	63	D	D	D	f	D	D
71391	Golf courses & country clubs	8	9 365	2 984	603	165	1.2	—
713910	Golf courses & country clubs	8	9 365	2 984	603	165	1.2	—
71393	Marinas	10	9 293	1 903	508	67	14.2	.7
713930	Marinas	10	9 293	1 903	508	67	14.2	.7
71394	Fitness & recreational sports centers	34	20 150	5 376	1 316	506	29.3	10.7
713940	Fitness & recreational sports centers	34	20 150	5 376	1 316	506	29.3	10.7
71399	All other amusement & recreation industries	9	2 463	694	81	36	54.2	2.2
713990	All other amusement & recreation industries	9	2 463	694	81	36	54.2	2.2
MARIPOSA COUNTY, CA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MENDOCINO COUNTY, CA								
71	Arts, entertainment, & recreation	31	47 884	8 977	1 893	614	7.1	1.6
711	Performing arts, spectator sports, & related industries	6	1 627	366	40	19	78.7	2.0
713	Amusement, gambling, & recreation industries	25	46 257	8 611	1 853	595	4.6	1.6
7132	Gambling industries	4	41 350	7 033	1 474	377	—	—
7139	Other amusement & recreation services	21	4 907	1 578	379	218	43.1	15.2
71394	Fitness & recreational sports centers	8	2 594	1 124	285	170	17.5	3.7
713940	Fitness & recreational sports centers	8	2 594	1 124	285	170	17.5	3.7
MERCED COUNTY, CA								
71	Arts, entertainment, & recreation	29	8 809	2 910	683	366	15.6	9.4
713	Amusement, gambling, & recreation industries	23	8 146	2 792	666	324	15.4	5.2
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	2 164	632	148	101	36.3	6.7
713940	Fitness & recreational sports centers	10	2 164	632	148	101	36.3	6.7
MODOC COUNTY, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONO COUNTY, CA								
71	Arts, entertainment, & recreation	11	2 403	791	192	52	37.6	46.5
713	Amusement, gambling, & recreation industries	11	2 403	791	192	52	37.6	46.5
7139	Other amusement & recreation services	10	D	D	D	b	D	D
MONTEREY COUNTY, CA								
71	Arts, entertainment, & recreation	86	71 412	20 876	7 603	997	19.1	6.9
711	Performing arts, spectator sports, & related industries	30	D	D	D	c	D	D
7111	Performing arts companies	4	1 301	445	122	61	23.4	15.0
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	6 427	1 798	571	45	74.4	8.3
71151	Independent artists, writers, & performers	15	6 427	1 798	571	45	74.4	8.3
711510	Independent artists, writers, & performers	15	6 427	1 798	571	45	74.4	8.3
713	Amusement, gambling, & recreation industries	54	42 121	10 880	2 362	834	15.7	9.2
7139	Other amusement & recreation services	47	D	D	D	f	D	D
71391	Golf courses & country clubs	4	17 090	4 694	1 009	226	—	—
713910	Golf courses & country clubs	4	17 090	4 694	1 009	226	—	—
71394	Fitness & recreational sports centers	22	9 684	2 886	652	346	29.4	5.7
713940	Fitness & recreational sports centers	22	9 684	2 886	652	346	29.4	5.7
71399	All other amusement & recreation industries	16	7 444	1 665	348	108	16.8	18.0
713990	All other amusement & recreation industries	16	7 444	1 665	348	108	16.8	18.0
7139902	Concession operators of amusement devices & rides	3	2 540	382	57	18	—	38.1
NAPA COUNTY, CA								
71	Arts, entertainment, & recreation	37	19 884	8 117	1 702	524	31.9	2.3
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	a	D	D
71121	Spectator sports	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
NEVADA COUNTY, CA								
71	Arts, entertainment, & recreation	38	29 590	9 164	2 865	1 108	18.7	31.1
711	Performing arts, spectator sports, & related industries	6	1 510	760	90	4	36.8	—
713	Amusement, gambling, & recreation industries	32	28 080	8 404	2 775	1 104	17.7	32.8
7139	Other amusement & recreation services	30	D	D	D	g	D	D
71391	Golf courses & country clubs	7	5 625	1 916	316	85	19.5	40.9
713910	Golf courses & country clubs	7	5 625	1 916	316	85	19.5	40.9
71394	Fitness & recreational sports centers	7	1 543	454	104	103	5.1	46.0
713940	Fitness & recreational sports centers	7	1 543	454	104	103	5.1	46.0
71399	All other amusement & recreation industries	10	4 489	1 302	417	141	8.5	82.3
713990	All other amusement & recreation industries	10	4 489	1 302	417	141	8.5	82.3

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ORANGE COUNTY, CA								
71	Arts, entertainment, & recreation	575	1 680 012	588 705	132 870	27 024	5.2	3.3
711	Performing arts, spectator sports, & related industries	209	D	D	D	h	D	D
7111	Performing arts companies	53	51 579	13 753	2 497	1 060	15.0	6.9
71111	Theater companies & dinner theaters	28	37 609	8 436	1 821	766	8.3	6.0
711110	Theater companies & dinner theaters	28	37 609	8 436	1 821	766	8.3	6.0
7111102	Theater companies	21	D	D	D	e	D	D
7111103	Dinner theaters	6	D	D	D	f	D	D
71113	Musical groups & artists	16	7 184	3 608	280	83	57.1	2.4
711130	Musical groups & artists	16	7 184	3 608	280	83	57.1	2.4
7111309	Other music groups & artists	15	D	D	D	b	D	D
71119	Other performing arts companies	7	D	D	D	c	D	D
711190	Other performing arts companies	7	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	c	D	D
7112	Spectator sports	44	244 546	119 076	25 154	1 139	3.5	1.1
71121	Spectator sports	44	244 546	119 076	25 154	1 139	3.5	1.1
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711219	Other spectator sports	37	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	33	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	20	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	20	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	20	D	D	D	c	D	D
7115	Independent artists, writers, & performers	67	31 885	14 039	3 821	188	24.0	4.2
71151	Independent artists, writers, & performers	67	31 885	14 039	3 821	188	24.0	4.2
711510	Independent artists, writers, & performers	67	31 885	14 039	3 821	188	24.0	4.2
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	363	1 298 329	423 433	96 811	24 011	4.4	3.4
7131	Amusement parks & arcades	31	D	D	D	j	D	D
71311	Amusement & theme parks	11	D	D	D	j	D	D
713110	Amusement & theme parks	11	D	D	D	j	D	D
7131102	Amusement parks (except waterparks)	10	D	D	D	j	D	D
71312	Amusement arcades	20	D	D	D	c	D	D
713120	Amusement arcades	20	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	f	D	D
713290	Other gambling industries	1	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	f	D	D
7139	Other amusement & recreation services	331	D	D	D	i	D	D
71391	Golf courses & country clubs	49	169 189	46 820	10 518	2 784	1.1	14.8
713910	Golf courses & country clubs	49	169 189	46 820	10 518	2 784	1.1	14.8
71393	Marinas	16	16 029	2 062	513	91	3.5	8.6
713930	Marinas	16	16 029	2 062	513	91	3.5	8.6
71394	Fitness & recreational sports centers	165	180 840	57 433	13 587	5 097	18.4	3.5
713940	Fitness & recreational sports centers	165	180 840	57 433	13 587	5 097	18.4	3.5
7139404	Ice skating rinks	7	9 120	3 066	761	341	10.6	1.7
71395	Bowling centers	22	23 094	7 626	1 917	686	13.8	6.2
713950	Bowling centers	22	23 094	7 626	1 917	686	13.8	6.2
71399	All other amusement & recreation industries	78	D	D	D	f	D	D
713990	All other amusement & recreation industries	78	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	b	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PLACER COUNTY, CA								
71	Arts, entertainment, & recreation	86	90 350	27 777	8 357	2 897	15.5	3.3
711	Performing arts, spectator sports, & related industries	11	4 573	1 175	109	29	78.1	16.4
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	2	D	D	D	a	D	D
711110	Theater companies & dinner theaters	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	75	85 777	26 602	8 248	2 868	12.1	2.6
7139	Other amusement & recreation services	72	D	D	D	h	D	D
71391	Golf courses & country clubs	16	22 195	7 791	1 622	500	9.9	1.5
713910	Golf courses & country clubs	16	22 195	7 791	1 622	500	9.9	1.5
71392	Skiing facilities	5	D	D	D	g	D	D
713920	Skiing facilities	5	D	D	D	g	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	24	8 289	2 317	533	439	61.2	8.7
713940	Fitness & recreational sports centers	24	8 289	2 317	533	439	61.2	8.7
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
PLUMAS COUNTY, CA								
71	Arts, entertainment, & recreation	11	4 469	1 174	71	37	12.4	54.9
713	Amusement, gambling, & recreation industries	11	4 469	1 174	71	37	12.4	54.9
7139	Other amusement & recreation services	11	4 469	1 174	71	37	12.4	54.9
RIVERSIDE COUNTY, CA								
71	Arts, entertainment, & recreation	266	430 765	125 335	35 281	7 956	9.8	15.4
711	Performing arts, spectator sports, & related industries	70	D	D	D	e	D	D
7111	Performing arts companies	14	7 162	1 681	453	169	14.1	1.1
71111	Theater companies & dinner theaters	3	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	c	D	D
7111102	Theater companies	3	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7112	Spectator sports	19	8 640	2 649	451	77	69.2	3.4
71121	Spectator sports	19	8 640	2 649	451	77	69.2	3.4
711219	Other spectator sports	18	D	D	D	b	D	D
7112191	Professional athletes	4	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	12 968	1 891	456	34	13.8	1.5
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	195	389 505	115 379	33 322	7 623	6.9	16.6
7131	Amusement parks & arcades	12	9 721	2 224	492	328	47.6	1.7
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7132	Gambling industries	9	D	D	D	h	D	D
71321	Casinos (except casino hotels)	4	D	D	D	g	D	D
713210	Casinos (except casino hotels)	4	D	D	D	g	D	D
71329	Other gambling industries	5	D	D	D	f	D	D
713290	Other gambling industries	5	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	f	D	D
7139	Other amusement & recreation services	174	D	D	D	h	D	D
71391	Golf courses & country clubs	64	151 430	45 413	11 237	2 956	4.7	6.8
713910	Golf courses & country clubs	64	151 430	45 413	11 237	2 956	4.7	6.8
71394	Fitness & recreational sports centers	61	40 516	11 257	2 714	1 038	17.4	9.0
713940	Fitness & recreational sports centers	61	40 516	11 257	2 714	1 038	17.4	9.0
7139405	Roller skating rinks	7	1 789	647	155	83	32.8	4.5
71395	Bowling centers	10	D	D	D	e	D	D
713950	Bowling centers	10	D	D	D	e	D	D
71399	All other amusement & recreation industries	37	D	D	D	e	D	D
713990	All other amusement & recreation industries	37	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SACRAMENTO COUNTY, CA								
71	Arts, entertainment, & recreation	238	249 788	84 487	23 052	4 806	13.6	6.4
711	Performing arts, spectator sports, & related industries	56	83 876	44 861	14 370	1 503	9.0	5.2
7111	Performing arts companies	14	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7111102	Theater companies	4	D	D	D	b	D	D
7112	Spectator sports	10	D	D	D	c	D	D
71121	Spectator sports	10	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	12	29 554	6 345	1 749	1 117	10.7	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	182	165 912	39 626	8 682	3 303	15.9	7.1
7131	Amusement parks & arcades	16	D	D	D	c	D	D
71312	Amusement arcades	14	D	D	D	c	D	D
713120	Amusement arcades	14	D	D	D	c	D	D
7132	Gambling industries	11	D	D	D	e	D	D
71329	Other gambling industries	11	D	D	D	e	D	D
713290	Other gambling industries	11	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	11	D	D	D	e	D	D
7139	Other amusement & recreation services	155	D	D	D	h	D	D
71391	Golf courses & country clubs	18	18 765	6 121	812	433	27.7	5.1
713910	Golf courses & country clubs	18	18 765	6 121	812	433	27.7	5.1
71393	Marinas	14	7 966	2 084	408	82	10.9	52.2
713930	Marinas	14	7 966	2 084	408	82	10.9	52.2
71394	Fitness & recreational sports centers	80	48 732	14 468	3 369	1 570	26.3	6.8
713940	Fitness & recreational sports centers	80	48 732	14 468	3 369	1 570	26.3	6.8
7139405	Roller skating rinks	6	3 246	882	217	129	8.8	—
71395	Bowling centers	13	11 368	3 993	947	336	3.7	8.4
713950	Bowling centers	13	11 368	3 993	947	336	3.7	8.4
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
SAN BENITO COUNTY, CA								
71	Arts, entertainment, & recreation	7	10 766	3 561	824	205	9.2	—
713	Amusement, gambling, & recreation industries	7	10 766	3 561	824	205	9.2	—
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
SAN BERNARDINO COUNTY, CA								
71	Arts, entertainment, & recreation	200	454 665	79 543	19 147	5 188	4.9	53.6
711	Performing arts, spectator sports, & related industries	51	D	D	D	e	D	D
7111	Performing arts companies	10	10 387	2 152	613	105	3.7	.2
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	b	D	D
7112	Spectator sports	13	48 093	6 206	826	155	7.6	4.0
71121	Spectator sports	13	48 093	6 206	826	155	7.6	4.0
711212	Racetracks	5	D	D	D	b	D	D
7112122	Auto racetrack operation	5	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112191	Professional athletes	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	10	16 395	2 412	276	127	51.8	5.6
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN BERNARDINO COUNTY, CA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	148	377 277	67 984	17 179	4 742	2.3	63.8
7131	Amusement parks & arcades	19	17 733	4 971	1 285	496	5.7	3.8
71311	Amusement & theme parks	4	D	D	D	e	D	D
713110	Amusement & theme parks	4	D	D	D	e	D	D
71312	Amusement arcades	15	D	D	D	c	D	D
713120	Amusement arcades	15	D	D	D	c	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	127	D	D	D	h	D	D
71391	Golf courses & country clubs	12	30 051	8 500	1 939	598	—	.9
713910	Golf courses & country clubs	12	30 051	8 500	1 939	598	—	.9
71392	Skiing facilities	3	D	D	D	e	D	D
713920	Skiing facilities	3	D	D	D	e	D	D
71393	Marinas	10	D	D	D	c	D	D
713930	Marinas	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	49	33 526	9 832	2 328	931	6.6	5.9
713940	Fitness & recreational sports centers	49	33 526	9 832	2 328	931	6.6	5.9
7139405	Roller skating rinks	5	2 834	691	163	137	8.9	27.9
71395	Bowling centers	15	D	D	D	e	D	D
713950	Bowling centers	15	D	D	D	e	D	D
71399	All other amusement & recreation industries	38	D	D	D	e	D	D
713990	All other amusement & recreation industries	38	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	10	4 408	702	46	33	44.7	46.3
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	c	D	D
SAN DIEGO COUNTY, CA								
71	Arts, entertainment, & recreation	574	946 890	332 637	66 231	14 636	16.0	4.6
711	Performing arts, spectator sports, & related industries	190	313 336	148 090	24 905	2 040	30.2	4.1
7111	Performing arts companies	42	26 350	7 071	1 221	252	29.8	5.2
71111	Theater companies & dinner theaters	17	15 901	4 054	643	136	21.0	.9
711110	Theater companies & dinner theaters	17	15 901	4 054	643	136	21.0	.9
7111102	Theater companies	14	13 297	3 538	552	111	12.3	1.0
71113	Musical groups & artists	18	8 005	2 000	308	77	51.6	12.9
711130	Musical groups & artists	18	8 005	2 000	308	77	51.6	12.9
7111309	Other music groups & artists	18	8 005	2 000	308	77	51.6	12.9
7112	Spectator sports	32	193 610	120 030	18 855	990	37.0	.1
71121	Spectator sports	32	193 610	120 030	18 855	990	37.0	.1
711211	Sports teams & clubs	2	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	f	D	D
711212	Racetracks	3	D	D	D	b	D	D
711219	Other spectator sports	27	D	D	D	c	D	D
7112191	Professional athletes	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	21	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	31	62 320	11 367	2 515	566	7.9	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	8 122	3 155	734	60	10.9	11.1
71141	Agents/managers for artists, athletes, & other public figures	19	8 122	3 155	734	60	10.9	11.1
711410	Agents/managers for artists, athletes, & other public figures	19	8 122	3 155	734	60	10.9	11.1
7115	Independent artists, writers, & performers	66	22 934	6 467	1 580	172	40.7	26.0
71151	Independent artists, writers, & performers	66	22 934	6 467	1 580	172	40.7	26.0
711510	Independent artists, writers, & performers	66	22 934	6 467	1 580	172	40.7	26.0
713	Amusement, gambling, & recreation industries	378	632 692	184 422	41 304	12 583	8.8	4.9
7131	Amusement parks & arcades	20	D	D	D	h	D	D
71311	Amusement & theme parks	6	D	D	D	g	D	D
713110	Amusement & theme parks	6	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	g	D	D
71312	Amusement arcades	14	10 383	2 278	502	224	10.7	4.9
713120	Amusement arcades	14	10 383	2 278	502	224	10.7	4.9
7132	Gambling industries	9	D	D	D	h	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	8	D	D	D	g	D	D
713290	Other gambling industries	8	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	8	D	D	D	g	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN DIEGO COUNTY, CA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	349	D	D	D	i	D	D
71391	Golf courses & country clubs	38	102 317	33 481	7 701	2 141	4.2	10.4
713910	Golf courses & country clubs	38	102 317	33 481	7 701	2 141	4.2	10.4
71393	Marinas	25	25 049	4 232	936	237	39.7	14.5
713930	Marinas	25	25 049	4 232	936	237	39.7	14.5
71394	Fitness & recreational sports centers	167	112 602	35 858	8 505	3 221	13.5	8.9
713940	Fitness & recreational sports centers	167	112 602	35 858	8 505	3 221	13.5	8.9
7139404	Ice skating rinks	3	4 790	1 218	318	93	—	—
7139405	Roller skating rinks	5	1 711	534	144	58	2.9	—
71395	Bowling centers	21	17 436	5 049	1 329	520	11.7	15.7
713950	Bowling centers	21	17 436	5 049	1 329	520	11.7	15.7
71399	All other amusement & recreation industries	97	D	D	D	f	D	D
713990	All other amusement & recreation industries	97	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	14	3 271	942	150	111	49.4	8.3
7139904	Miniature golf courses	3	D	D	D	D	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	25	D	D	D	e	D	D
SAN FRANCISCO COUNTY, CA								
71	Arts, entertainment, & recreation	332	632 293	240 834	60 501	6 402	8.5	4.7
711	Performing arts, spectator sports, & related industries	206	480 702	192 130	47 656	3 145	6.6	5.3
7111	Performing arts companies	73	146 953	34 187	7 432	1 767	4.7	1.1
71111	Theater companies & dinner theaters	26	89 180	26 267	5 611	1 552	.5	.2
711110	Theater companies & dinner theaters	26	89 180	26 267	5 611	1 552	.5	.2
7111102	Theater companies	26	89 180	26 267	5 611	1 552	.5	.2
71113	Musical groups & artists	45	D	D	D	c	D	D
711130	Musical groups & artists	45	D	D	D	c	D	D
7111309	Other music groups & artists	43	57 229	7 750	1 787	200	10.9	2.3
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	26	94 059	15 862	3 440	573	3.2	15.3
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	26	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	26	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	26	D	D	D	c	D	D
7115	Independent artists, writers, & performers	74	29 522	10 752	1 858	206	39.9	9.3
71151	Independent artists, writers, & performers	74	29 522	10 752	1 858	206	39.9	9.3
711510	Independent artists, writers, & performers	74	29 522	10 752	1 858	206	39.9	9.3
712	Museums, historical sites, & similar institutions	6	10 916	3 536	704	147	9.3	15.9
7121	Museums, historical sites, & similar institutions	6	10 916	3 536	704	147	9.3	15.9
71211	Museums	5	D	D	D	b	D	D
712110	Museums	5	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	b	D	D
712130	Zoos & botanical gardens	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	120	140 675	45 168	12 141	3 110	14.8	1.8
7131	Amusement parks & arcades	6	4 527	1 067	274	163	—	1.9
71312	Amusement arcades	5	D	D	D	c	D	D
713120	Amusement arcades	5	D	D	D	c	D	D
7139	Other amusement & recreation services	114	136 148	44 101	11 867	2 947	15.3	1.8
71391	Golf courses & country clubs	9	13 583	3 112	1 088	235	23.8	—
713910	Golf courses & country clubs	9	13 583	3 112	1 088	235	23.8	—
71393	Marinas	5	D	D	D	e	D	D
713930	Marinas	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	64	58 779	20 838	4 455	2 006	17.2	2.7
713940	Fitness & recreational sports centers	64	58 779	20 838	4 455	2 006	17.2	2.7
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	33	D	D	D	e	D	D
713990	All other amusement & recreation industries	33	D	D	D	e	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN JOAQUIN COUNTY, CA								
71	Arts, entertainment, & recreation	109	67 007	18 244	4 197	1 500	17.6	8.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	6	7 045	713	144	36	69.6	19.7
71121	Spectator sports	6	7 045	713	144	36	69.6	19.7
711219	Other spectator sports	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	90	51 211	15 301	3 501	1 342	13.0	4.6
7131	Amusement parks & arcades	7	5 731	1 391	218	110	2.1	1.8
7139	Other amusement & recreation services	77	42 894	12 740	3 017	1 126	14.0	5.3
71391	Golf courses & country clubs	13	13 902	4 346	900	270	17.3	5.6
713910	Golf courses & country clubs	13	13 902	4 346	900	270	17.3	5.6
71393	Marinas	12	7 147	1 698	468	109	8.0	2.5
713930	Marinas	12	7 147	1 698	468	109	8.0	2.5
71394	Fitness & recreational sports centers	29	14 086	4 358	1 108	515	13.9	6.0
713940	Fitness & recreational sports centers	29	14 086	4 358	1 108	515	13.9	6.0
71395	Bowling centers	5	4 500	1 519	370	148	—	—
713950	Bowling centers	5	4 500	1 519	370	148	—	—
71399	All other amusement & recreation industries	18	3 259	819	171	84	33.4	14.7
713990	All other amusement & recreation industries	18	3 259	819	171	84	33.4	14.7
SAN LUIS OBISPO COUNTY, CA								
71	Arts, entertainment, & recreation	67	33 474	11 182	2 947	789	36.5	6.8
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	10	5 844	3 105	1 306	37	53.1	8.8
71151	Independent artists, writers, & performers	10	5 844	3 105	1 306	37	53.1	8.8
711510	Independent artists, writers, & performers	10	5 844	3 105	1 306	37	53.1	8.8
713	Amusement, gambling, & recreation industries	48	23 876	6 731	1 430	717	34.0	4.7
7139	Other amusement & recreation services	43	D	D	D	f	D	D
71391	Golf courses & country clubs	10	11 817	3 530	702	232	12.7	.1
713910	Golf courses & country clubs	10	11 817	3 530	702	232	12.7	.1
71394	Fitness & recreational sports centers	18	5 975	1 890	421	341	60.1	7.7
713940	Fitness & recreational sports centers	18	5 975	1 890	421	341	60.1	7.7
71399	All other amusement & recreation industries	8	2 404	389	118	56	70.6	12.0
713990	All other amusement & recreation industries	8	2 404	389	118	56	70.6	12.0
SAN MATEO COUNTY, CA								
71	Arts, entertainment, & recreation	180	179 307	66 919	14 085	3 190	17.0	8.5
711	Performing arts, spectator sports, & related industries	81	60 001	21 542	4 311	795	33.3	12.1
7111	Performing arts companies	13	13 484	2 473	503	142	66.0	25.2
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	34	D	D	D	f	D	D
71121	Spectator sports	34	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	31	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	27	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	8 795	1 802	390	80	9.1	34.9
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	24	4 113	1 301	305	35	80.7	.5
71151	Independent artists, writers, & performers	24	4 113	1 301	305	35	80.7	.5
711510	Independent artists, writers, & performers	24	4 113	1 301	305	35	80.7	.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN MATEO COUNTY, CA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	96	118 236	44 971	9 682	2 388	8.7	6.4
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71312	Amusement arcades	3	D	D	D	b	D	D
713120	Amusement arcades	3	D	D	D	b	D	D
7132	Gambling industries	5	D	D	D	e	D	D
71329	Other gambling industries	5	D	D	D	e	D	D
713290	Other gambling industries	5	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	e	D	D
7139	Other amusement & recreation services	88	D	D	D	g	D	D
71391	Golf courses & country clubs	4	6 548	1 479	360	94	4.2	—
713910	Golf courses & country clubs	4	6 548	1 479	360	94	4.2	—
71394	Fitness & recreational sports centers	49	44 247	14 181	3 517	1 323	11.0	14.1
713940	Fitness & recreational sports centers	49	44 247	14 181	3 517	1 323	11.0	14.1
71395	Bowling centers	9	8 345	3 364	783	237	—	6.9
713950	Bowling centers	9	8 345	3 364	783	237	—	6.9
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
SANTA BARBARA COUNTY, CA								
71	Arts, entertainment, & recreation	129	128 465	45 362	10 678	1 768	9.8	1.6
711	Performing arts, spectator sports, & related industries	70	43 032	24 900	5 610	184	17.1	1.5
7111	Performing arts companies	6	1 350	785	319	9	41.0	1.5
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	51	29 183	15 919	4 020	100	19.3	2.1
71151	Independent artists, writers, & performers	51	29 183	15 919	4 020	100	19.3	2.1
711510	Independent artists, writers, & performers	51	29 183	15 919	4 020	100	19.3	2.1
713	Amusement, gambling, & recreation industries	59	85 433	20 462	5 068	1 584	6.1	1.7
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	12	18 190	5 263	1 306	272	3.8	.6
713910	Golf courses & country clubs	12	18 190	5 263	1 306	272	3.8	.6
71394	Fitness & recreational sports centers	20	12 255	3 595	807	525	14.6	5.7
713940	Fitness & recreational sports centers	20	12 255	3 595	807	525	14.6	5.7
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
SANTA CLARA COUNTY, CA								
71	Arts, entertainment, & recreation	284	425 144	150 415	36 673	7 977	20.1	3.3
711	Performing arts, spectator sports, & related industries	86	D	D	D	f	D	D
7111	Performing arts companies	14	12 891	2 960	671	116	19.9	.2
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	6	5 851	1 141	206	15	33.3	—
711130	Musical groups & artists	6	5 851	1 141	206	15	33.3	—
7111309	Other music groups & artists	5	D	D	D	a	D	D
71119	Other performing arts companies	3	D	D	D	b	D	D
711190	Other performing arts companies	3	D	D	D	b	D	D
7112	Spectator sports	13	51 343	35 524	12 316	148	.8	.1
71121	Spectator sports	13	51 343	35 524	12 316	148	.8	.1
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
7112191	Professional athletes	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	15	39 498	4 667	750	163	55.3	.2
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	38	16 188	9 421	1 483	129	33.5	8.8
71151	Independent artists, writers, & performers	38	16 188	9 421	1 483	129	33.5	8.8
711510	Independent artists, writers, & performers	38	16 188	9 421	1 483	129	33.5	8.8
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	b	D	D
712120	Historical sites	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SANTA CLARA COUNTY, CA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	194	297 807	96 242	21 115	7 322	18.1	4.1
7131	Amusement parks & arcades	11	D	D	D	g	D	D
71311	Amusement & theme parks	3	D	D	D	g	D	D
713110	Amusement & theme parks	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	g	D	D
71312	Amusement arcades	8	D	D	D	c	D	D
713120	Amusement arcades	8	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	f	D	D
71329	Other gambling industries	4	D	D	D	f	D	D
713290	Other gambling industries	4	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	f	D	D
7139	Other amusement & recreation services	179	D	D	D	h	D	D
71391	Golf courses & country clubs	18	44 713	16 584	3 655	768	6.5	—
713910	Golf courses & country clubs	18	44 713	16 584	3 655	768	6.5	—
71394	Fitness & recreational sports centers	92	96 073	28 995	6 828	2 585	14.8	8.1
713940	Fitness & recreational sports centers	92	96 073	28 995	6 828	2 585	14.8	8.1
7139405	Roller skating rinks	6	2 753	751	202	145	49.3	10.1
71395	Bowling centers	15	14 304	5 378	1 214	404	1.3	6.6
713950	Bowling centers	15	14 304	5 378	1 214	404	1.3	6.6
71399	All other amusement & recreation industries	49	D	D	D	e	D	D
713990	All other amusement & recreation industries	49	D	D	D	e	D	D
7139904	Miniature golf courses	9	5 184	1 013	290	122	20.1	.5
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
SANTA CRUZ COUNTY, CA								
71	Arts, entertainment, & recreation	74	68 022	22 255	5 027	1 834	18.3	2.8
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	55	59 023	20 145	4 642	1 685	14.1	2.6
7131	Amusement parks & arcades	2	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7139	Other amusement & recreation services	50	D	D	D	g	D	D
71391	Golf courses & country clubs	9	17 217	4 999	1 112	298	6.9	.2
713910	Golf courses & country clubs	9	17 217	4 999	1 112	298	6.9	.2
71394	Fitness & recreational sports centers	32	D	D	D	f	D	D
713940	Fitness & recreational sports centers	32	D	D	D	f	D	D
SHASTA COUNTY, CA								
71	Arts, entertainment, & recreation	42	22 266	5 722	973	460	21.2	8.5
713	Amusement, gambling, & recreation industries	33	19 808	4 956	882	416	20.7	7.1
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	3 417	1 014	222	186	55.9	—
713940	Fitness & recreational sports centers	9	3 417	1 014	222	186	55.9	—
SISKIYOU COUNTY, CA								
71	Arts, entertainment, & recreation	18	7 363	2 238	652	314	45.1	4.9
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
SOLANO COUNTY, CA								
71	Arts, entertainment, & recreation	65	66 252	13 338	3 168	1 084	9.3	6.1
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	57	D	D	D	g	D	D
7131	Amusement parks & arcades	8	D	D	D	c	D	D
71311	Amusement & theme parks	3	D	D	D	c	D	D
713110	Amusement & theme parks	3	D	D	D	c	D	D
7139	Other amusement & recreation services	48	D	D	D	f	D	D
71391	Golf courses & country clubs	4	5 928	1 399	321	87	17.8	23.3
713910	Golf courses & country clubs	4	5 928	1 399	321	87	17.8	23.3
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	23	12 552	4 613	1 101	487	4.4	13.4
713940	Fitness & recreational sports centers	23	12 552	4 613	1 101	487	4.4	13.4
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SONOMA COUNTY, CA								
71	Arts, entertainment, & recreation	144	114 197	34 742	7 349	2 267	28.9	4.0
711	Performing arts, spectator sports, & related industries	51	D	D	D	e	D	D
7111	Performing arts companies	7	8 894	2 660	192	35	14.5	—
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	9	27 384	4 232	600	120	44.0	.1
71121	Spectator sports	9	27 384	4 232	600	120	44.0	.1
711212	Racetracks	3	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	25	9 452	3 699	987	63	31.6	12.0
71151	Independent artists, writers, & performers	25	9 452	3 699	987	63	31.6	12.0
711510	Independent artists, writers, & performers	25	9 452	3 699	987	63	31.6	12.0
713	Amusement, gambling, & recreation industries	92	64 492	23 256	5 407	1 954	24.4	4.9
7131	Amusement parks & arcades	6	3 770	922	190	101	5.8	1.2
7139	Other amusement & recreation services	81	58 106	20 982	4 982	1 801	24.0	5.3
71391	Golf courses & country clubs	17	24 742	9 083	2 339	525	10.1	1.4
713910	Golf courses & country clubs	17	24 742	9 083	2 339	525	10.1	1.4
71394	Fitness & recreational sports centers	39	23 609	9 135	2 044	1 021	30.3	5.3
713940	Fitness & recreational sports centers	39	23 609	9 135	2 044	1 021	30.3	5.3
71395	Bowling centers	4	2 916	1 199	291	137	—	22.6
713950	Bowling centers	4	2 916	1 199	291	137	—	22.6
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	2 815	648	141	35	14.6	27.6
STANISLAUS COUNTY, CA								
71	Arts, entertainment, & recreation	81	33 542	9 028	1 937	989	30.6	3.4
711	Performing arts, spectator sports, & related industries	14	2 190	666	74	29	65.2	10.6
713	Amusement, gambling, & recreation industries	67	31 352	8 362	1 863	960	28.1	2.8
7131	Amusement parks & arcades	6	5 017	1 055	212	140	12.8	6.4
7139	Other amusement & recreation services	56	D	D	D	f	D	D
71394	Fitness & recreational sports centers	31	10 038	3 648	848	499	25.4	4.8
713940	Fitness & recreational sports centers	31	10 038	3 648	848	499	25.4	4.8
71395	Bowling centers	3	3 101	1 256	341	114	—	—
713950	Bowling centers	3	3 101	1 256	341	114	—	—
71399	All other amusement & recreation industries	16	7 979	1 047	225	122	44.2	.6
713990	All other amusement & recreation industries	16	7 979	1 047	225	122	44.2	.6
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
SUTTER COUNTY, CA								
71	Arts, entertainment, & recreation	21	7 398	2 007	453	204	21.8	10.0
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
TEHAMA COUNTY, CA								
71	Arts, entertainment, & recreation	11	2 149	455	95	57	55.5	4.4
TRINITY COUNTY, CA								
71	Arts, entertainment, & recreation	4	2 080	466	67	16	48.3	—
713	Amusement, gambling, & recreation industries	4	2 080	466	67	16	48.3	—
7139	Other amusement & recreation services	4	2 080	466	67	16	48.3	—
TULARE COUNTY, CA								
71	Arts, entertainment, & recreation	41	67 574	7 227	1 315	514	7.4	3.4
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	31	65 991	6 947	1 284	490	6.2	2.9
7132	Gambling industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	4 745	1 206	217	189	33.4	33.7
713940	Fitness & recreational sports centers	13	4 745	1 206	217	189	33.4	33.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TUOLUMNE COUNTY, CA								
71	Arts, entertainment, & recreation	24	54 107	6 011	1 936	664	9.0	.5
713	Amusement, gambling, & recreation industries	22	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	f	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
VENTURA COUNTY, CA								
71	Arts, entertainment, & recreation	214	149 282	55 289	11 596	2 717	15.3	9.1
711	Performing arts, spectator sports, & related industries	97	D	D	D	f	D	D
7111	Performing arts companies	21	6 885	2 317	414	158	16.0	6.2
71113	Musical groups & artists	11	4 592	1 491	248	41	7.1	.7
711130	Musical groups & artists	11	4 592	1 491	248	41	7.1	.7
7111309	Other music groups & artists	11	4 592	1 491	248	41	7.1	.7
7115	Independent artists, writers, & performers	58	46 926	23 314	4 694	297	8.8	16.0
71151	Independent artists, writers, & performers	58	46 926	23 314	4 694	297	8.8	16.0
711510	Independent artists, writers, & performers	58	46 926	23 314	4 694	297	8.8	16.0
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	115	89 525	28 232	6 238	2 180	16.1	6.2
7131	Amusement parks & arcades	9	D	D	D	c	D	D
71312	Amusement parks & arcades	9	D	D	D	c	D	D
713120	Amusement parks & arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	103	D	D	D	g	D	D
71391	Golf courses & country clubs	21	40 949	14 144	3 048	865	3.3	—
713910	Golf courses & country clubs	21	40 949	14 144	3 048	865	3.3	—
71393	Marinas	13	9 336	2 138	512	86	14.3	14.3
713930	Marinas	13	9 336	2 138	512	86	14.3	14.3
71394	Fitness & recreational sports centers	37	22 107	7 395	1 612	779	32.8	14.1
713940	Fitness & recreational sports centers	37	22 107	7 395	1 612	779	32.8	14.1
7139405	Roller skating rinks	5	1 743	736	196	83	11.4	—
71395	Bowling centers	8	6 881	2 078	524	186	3.6	4.3
713950	Bowling centers	8	6 881	2 078	524	186	3.6	4.3
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
YOLO COUNTY, CA								
71	Arts, entertainment, & recreation	30	54 725	15 054	3 412	838	7.2	.7
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	51 168	13 661	3 121	811	4.0	.5
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
YUBA COUNTY, CA								
71	Arts, entertainment, & recreation	11	4 892	686	128	58	29.9	10.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADELANTO, CA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
AGOURA HILLS, CA								
71	Arts, entertainment, & recreation	27	20 408	11 826	1 442	201	38.9	—
711	Performing arts, spectator sports, & related industries	16	14 482	10 005	1 062	20	43.0	—
7115	Independent artists, writers, & performers	9	9 032	6 438	301	12	10.0	—
71151	Independent artists, writers, & performers	9	9 032	6 438	301	12	10.0	—
711510	Independent artists, writers, & performers	9	9 032	6 438	301	12	10.0	—
713	Amusement, gambling, & recreation industries	11	5 926	1 821	380	181	29.0	—
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	3 403	1 128	243	110	19.4	—
713940	Fitness & recreational sports centers	5	3 403	1 128	243	110	19.4	—
ALAMEDA, CA								
71	Arts, entertainment, & recreation	24	95 777	53 930	5 376	583	5.9	3.5
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711211	Sports teams & clubs	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers	4	D	D	D	e	D	D
ALBANY, CA								
71	Arts, entertainment, & recreation	20	52 091	10 980	2 047	346	4.3	5.4
711	Performing arts, spectator sports, & related industries	18	D	D	D	e	D	D
7112	Spectator sports	17	46 501	9 616	1 699	274	4.8	4.8
71121	Spectator sports	17	46 501	9 616	1 699	274	4.8	4.8
711212	Racetracks	1	D	D	D	c	D	D
711219	Other spectator sports	16	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
ALHAMBRA, CA								
71	Arts, entertainment, & recreation	15	4 826	1 424	277	103	32.4	7.3
711	Performing arts, spectator sports, & related industries	6	2 090	774	166	68	16.3	.5
713	Amusement, gambling, & recreation industries	9	2 736	650	111	35	44.8	12.4
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	1 546	316	72	21	65.9	15.2
713990	All other amusement & recreation industries	5	1 546	316	72	21	65.9	15.2
ALTURAS, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
AMERICAN CANYON, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANAHEIM, CA								
71	Arts, entertainment, & recreation	50	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	23	D	D	D	f	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	f	D	D
71121	Spectator sports	7	D	D	D	f	D	D
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	5	4 948	1 396	274	100	28.4	49.2
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	j	D	D
7131	Amusement parks & arcades	4	D	D	D	j	D	D
71311	Amusement & theme parks	2	D	D	D	j	D	D
713110	Amusement & theme parks	2	D	D	D	j	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	j	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	15	D	D	D	e	D	D
713940	Fitness & recreational sports centers	15	D	D	D	e	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
ANDERSON, CA								
71	Arts, entertainment, & recreation	3	904	249	63	40	D	-
ANGELS CITY, CA								
71	Arts, entertainment, & recreation	5	16 091	2 318	513	139	25.0	-
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
ANTIOCH, CA								
71	Arts, entertainment, & recreation	19	6 716	1 664	378	191	52.7	16.5
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 686	938	224	139	77.9	-
713940	Fitness & recreational sports centers	9	3 686	938	224	139	77.9	-
APPLE VALLEY, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ARCADIA, CA								
71	Arts, entertainment, & recreation	45	105 595	35 423	10 844	2 114	10.2	1.2
711	Performing arts, spectator sports, & related industries	40	98 014	33 375	10 316	1 948	10.2	1.3
7112	Spectator sports	39	D	D	D	g	D	D
71121	Spectator sports	39	D	D	D	g	D	D
711212	Racetracks	3	D	D	D	g	D	D
7112123	Horse racetrack operation	3	D	D	D	g	D	D
711219	Other spectator sports	36	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	36	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	5	7 581	2 048	528	166	10.9	-
7139	Other amusement & recreation services	5	7 581	2 048	528	166	10.9	-
ARCATA, CA								
71	Arts, entertainment, & recreation	7	4 396	1 683	378	165	30.4	.3
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
ARROYO GRANDE, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARVIN, CA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
ATASCADERO, CA								
71	Arts, entertainment, & recreation	5	1 920	529	129	81	5.5	23.4
713	Amusement, gambling, & recreation industries	5	1 920	529	129	81	5.5	23.4
7139	Other amusement & recreation services	5	1 920	529	129	81	5.5	23.4
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
ATHERTON, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ATWATER, CA								
71	Arts, entertainment, & recreation	5	2 158	807	179	77	11.4	—
713	Amusement, gambling, & recreation industries	5	2 158	807	179	77	11.4	—
7139	Other amusement & recreation services	5	2 158	807	179	77	11.4	—
AUBURN, CA								
71	Arts, entertainment, & recreation	14	6 288	1 769	440	204	36.2	2.6
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 504	732	150	110	61.5	—
713940	Fitness & recreational sports centers	6	2 504	732	150	110	61.5	—
AVALON, CA								
71	Arts, entertainment, & recreation	4	3 560	1 240	153	88	12.0	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
AZUSA, CA								
71	Arts, entertainment, & recreation	4	4 260	1 233	402	106	36.0	2.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
BAKERSFIELD, CA								
71	Arts, entertainment, & recreation	50	35 626	10 600	2 451	1 027	29.8	3.8
711	Performing arts, spectator sports, & related industries	13	7 913	1 947	370	196	17.6	7.4
7111	Performing arts companies	4	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	27 713	8 653	2 081	831	33.3	2.7
7131	Amusement parks & arcades	4	D	D	D	b	D	D
7139	Other amusement & recreation services	32	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	14	9 694	3 324	832	380	33.2	—
713940	Fitness & recreational sports centers	14	9 694	3 324	832	380	33.2	—
71399	All other amusement & recreation industries	10	3 946	845	196	81	33.5	1.3
713990	All other amusement & recreation industries	10	3 946	845	196	81	33.5	1.3
BALDWIN PARK, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BANNING, CA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
BARSTOW, CA								
71	Arts, entertainment, & recreation	3	426	175	44	18	D	9.6

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEAUMONT, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BELLFLOWER, CA								
71	Arts, entertainment, & recreation	9	5 950	1 422	331	79	36.5	—
713	Amusement, gambling, & recreation industries	6	4 790	1 260	306	73	22.9	—
7139	Other amusement & recreation services	6	4 790	1 260	306	73	22.9	—
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
BELL GARDENS, CA								
71	Arts, entertainment, & recreation	5	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71329	Other gambling industries	1	D	D	D	g	D	D
713290	Other gambling industries	1	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	g	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
BELMONT, CA								
71	Arts, entertainment, & recreation	5	1 737	463	100	49	64.0	—
BENICIA, CA								
71	Arts, entertainment, & recreation	9	1 796	234	47	22	15.4	22.0
713	Amusement, gambling, & recreation industries	6	1 656	217	45	21	8.8	23.4
7139	Other amusement & recreation services	6	1 656	217	45	21	8.8	23.4
BERKELEY, CA								
71	Arts, entertainment, & recreation	38	25 410	6 624	1 976	447	22.9	19.8
711	Performing arts, spectator sports, & related industries	24	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	D	D	D	b	D	D
71151	Independent artists, writers, & performers	15	D	D	D	b	D	D
711510	Independent artists, writers, & performers	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	D	D	D	e	D	D
713940	Fitness & recreational sports centers	7	D	D	D	e	D	D
BEVERLY HILLS, CA								
71	Arts, entertainment, & recreation	573	975 144	551 679	115 290	2 856	9.6	6.0
711	Performing arts, spectator sports, & related industries	555	956 401	547 547	114 511	2 633	9.5	5.8
7111	Performing arts companies	101	97 034	39 130	4 829	386	26.1	16.6
71111	Theater companies & dinner theaters	14	4 523	2 044	766	53	27.4	5.0
711110	Theater companies & dinner theaters	14	4 523	2 044	766	53	27.4	5.0
71113	Musical groups & artists	71	83 131	31 163	2 965	276	23.8	16.9
711130	Musical groups & artists	71	83 131	31 163	2 965	276	23.8	16.9
7111301	Symphony orchestras & chamber music organizations	5	2 807	1 921	—	—	100.0	—
7111309	Other music groups & artists	66	80 324	29 242	2 965	276	21.2	17.5
71119	Other performing arts companies	13	D	D	D	a	D	D
711190	Other performing arts companies	13	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	13	D	D	D	a	D	D
7112	Spectator sports	7	10 423	5 243	649	76	19.2	38.0
71121	Spectator sports	7	10 423	5 243	649	76	19.2	38.0
711219	Other spectator sports	6	D	D	D	b	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	25	18 797	8 409	1 185	62	11.6	9.9
71132	Promoters of performing arts, sports, & similar events w/o facil	21	17 813	8 005	1 176	59	11.8	9.0
711320	Promoters of performing arts, sports, & similar events w/o facil	21	17 813	8 005	1 176	59	11.8	9.0
7114	Agents/managers for artists, athletes, & other public figures	84	479 948	248 787	61 476	1 668	7.1	1.7
71141	Agents/managers for artists, athletes, & other public figures	84	479 948	248 787	61 476	1 668	7.1	1.7
711410	Agents/managers for artists, athletes, & other public figures	84	479 948	248 787	61 476	1 668	7.1	1.7
7115	Independent artists, writers, & performers	338	350 199	245 978	46 372	441	7.8	7.2
71151	Independent artists, writers, & performers	338	350 199	245 978	46 372	441	7.8	7.2
711510	Independent artists, writers, & performers	338	350 199	245 978	46 372	441	7.8	7.2

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BEVERLY HILLS, CA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	3 162	1 018	263	119	22.7	77.3
713940	Fitness & recreational sports centers	8	3 162	1 018	263	119	22.7	77.3
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
	BIG BEAR LAKE, CA							
71	Arts, entertainment, & recreation	12	19 216	5 714	2 420	428	8.1	—
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	e	D	D
	BISHOP, CA							
71	Arts, entertainment, & recreation	7	2 998	742	140	44	50.4	22.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	BLYTHE, CA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BRAWLEY, CA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BREA, CA							
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	4 223	1 543	367	106	5.7	—
7139	Other amusement & recreation services	4	4 223	1 543	367	106	5.7	—
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
	BRENTWOOD, CA							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BUELLTON, CA *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BUENA PARK, CA							
71	Arts, entertainment, & recreation	14	157 278	61 387	11 861	3 603	1.9	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	h	D	D
7131	Amusement parks & arcades	1	D	D	D	h	D	D
71311	Amusement & theme parks	1	D	D	D	h	D	D
713110	Amusement & theme parks	1	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	h	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BURBANK, CA								
71	Arts, entertainment, & recreation	167	295 960	190 201	33 554	1 831	6.4	5.1
711	Performing arts, spectator sports, & related industries	146	270 417	178 890	30 704	1 342	6.0	4.8
7111	Performing arts companies	19	38 445	29 581	5 005	535	3.1	2.4
71111	Theater companies & dinner theaters	8	31 039	26 029	4 589	505	.7	2.9
711110	Theater companies & dinner theaters	8	31 039	26 029	4 589	505	.7	2.9
7111102	Theater companies	7	D	D	D	e	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
71119	Other performing arts companies	4	D	D	D	a	D	D
711190	Other performing arts companies	4	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	6	18 140	4 654	1 266	88	2.0	52.4
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	9	14 447	7 372	1 943	236	—	6.7
71141	Agents/managers for artists, athletes, & other public figures	9	14 447	7 372	1 943	236	—	6.7
711410	Agents/managers for artists, athletes, & other public figures	9	14 447	7 372	1 943	236	—	6.7
7115	Independent artists, writers, & performers	108	197 822	137 062	22 431	471	6.9	.7
71151	Independent artists, writers, & performers	108	197 822	137 062	22 431	471	6.9	.7
711510	Independent artists, writers, & performers	108	197 822	137 062	22 431	471	6.9	.7
713	Amusement, gambling, & recreation industries	21	25 543	11 311	2 850	489	11.0	8.4
7131	Amusement parks & arcades	4	D	D	D	e	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	3 957	893	200	92	11.1	12.3
713940	Fitness & recreational sports centers	6	3 957	893	200	92	11.1	12.3
71395	Bowling centers	1	D	D	D	b	D	D
713950	Bowling centers	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BURLINGAME, CA								
71	Arts, entertainment, & recreation	18	17 007	3 010	694	246	54.6	19.2
711	Performing arts, spectator sports, & related industries	10	9 701	1 254	289	71	76.0	19.7
7111	Performing arts companies	4	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	7 306	1 756	405	175	26.3	18.5
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
CALABASAS, CA *								
71	Arts, entertainment, & recreation	39	10 658	5 243	484	37	58.1	2.1
711	Performing arts, spectator sports, & related industries	36	9 709	4 997	473	36	56.9	2.3
7111	Performing arts companies	6	1 439	471	24	3	92.4	—
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers	25	7 699	4 186	324	25	50.9	2.5
71151	Independent artists, writers, & performers	25	7 699	4 186	324	25	50.9	2.5
711510	Independent artists, writers, & performers	25	7 699	4 186	324	25	50.9	2.5
CALEXICO, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CALIFORNIA CITY, CA								
71	Arts, entertainment, & recreation	4	847	83	16	9	95.6	4.4
CALIMESA, CA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CALISTOGA, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
CAMARILLO, CA								
71	Arts, entertainment, & recreation	16	12 571	3 081	548	194	8.0	21.9
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	8 931	2 556	443	163	4.3	4.7
7139	Other amusement & recreation services	9	8 931	2 556	443	163	4.3	4.7
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	1 647	458	71	52	D	25.4
713940	Fitness & recreational sports centers	3	1 647	458	71	52	D	25.4
CAMPBELL, CA								
71	Arts, entertainment, & recreation	7	5 823	1 701	186	107	10.8	4.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
CANYON LAKE, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CAPITOLA, CA								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
CARLSBAD, CA								
71	Arts, entertainment, & recreation	14	15 938	4 000	872	204	19.5	.7
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
CARMEL-BY-THE-SEA, CA								
71	Arts, entertainment, & recreation	8	3 206	982	209	110	38.4	8.4
713	Amusement, gambling, & recreation industries	5	1 838	669	140	77	59.8	14.6
7139	Other amusement & recreation services	5	1 838	669	140	77	59.8	14.6
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
CARPINTERIA, CA								
71	Arts, entertainment, & recreation	4	623	132	34	24	79.8	—
CARSON, CA								
71	Arts, entertainment, & recreation	7	3 955	677	144	60	25.2	2.2
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
CATHEDRAL CITY, CA								
71	Arts, entertainment, & recreation	7	46 779	12 259	7 748	570	.5	16.7
713	Amusement, gambling, & recreation industries	7	46 779	12 259	7 748	570	.5	16.7
7132	Gambling industries	2	D	D	D	e	D	D
71329	Other gambling industries	2	D	D	D	e	D	D
713290	Other gambling industries	2	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	e	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
CERES, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
CERRITOS, CA								
71	Arts, entertainment, & recreation	8	9 308	2 000	452	202	2.3	14.4
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	5 291	936	225	129	—	—
713940	Fitness & recreational sports centers	3	5 291	936	225	129	—	—
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
CHICO, CA								
71	Arts, entertainment, & recreation	23	13 284	4 180	847	479	24.5	3.1
711	Performing arts, spectator sports, & related industries	5	2 088	699	94	40	98.1	1.9
713	Amusement, gambling, & recreation industries	18	11 196	3 481	753	439	10.8	3.3
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	e	D	D
713940	Fitness & recreational sports centers	11	D	D	D	e	D	D
CHINO, CA								
71	Arts, entertainment, & recreation	9	11 244	3 350	738	275	5.4	2.9
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	4 324	1 335	285	140	—	—
713940	Fitness & recreational sports centers	4	4 324	1 335	285	140	—	—
CHINO HILLS, CA								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
CHULA VISTA, CA								
71	Arts, entertainment, & recreation	26	27 128	6 649	1 269	408	15.0	31.4
711	Performing arts, spectator sports, & related industries	6	6 211	1 040	265	42	9.3	84.3
7115	Independent artists, writers, & performers	5	D	D	D	b	D	D
71151	Independent artists, writers, & performers	5	D	D	D	b	D	D
711510	Independent artists, writers, & performers	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	20 917	5 609	1 004	366	16.7	15.7
7131	Amusement parks & arcades	6	4 615	1 412	78	57	64.4	1.3
7139	Other amusement & recreation services	12	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	6	5 674	1 834	376	132	1.5	14.6
713940	Fitness & recreational sports centers	6	5 674	1 834	376	132	1.5	14.6
CLAREMONT, CA								
71	Arts, entertainment, & recreation	10	12 390	4 359	821	278	2.3	—
711	Performing arts, spectator sports, & related industries	6	4 873	1 865	258	102	4.8	—
7111	Performing arts companies	3	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	7 517	2 494	563	176	.7	—
7139	Other amusement & recreation services	4	7 517	2 494	563	176	.7	—
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
CLAYTON, CA								
71	Arts, entertainment, & recreation	4	2 118	547	2	2	—	56.2
713	Amusement, gambling, & recreation industries	4	2 118	547	2	2	—	56.2
7139	Other amusement & recreation services	4	2 118	547	2	2	—	56.2
CLEARLAKE, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
CLOVERDALE, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLOVIS, CA								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
COLTON, CA								
71	Arts, entertainment, & recreation	7	11 198	1 140	8	10	52.4	8.5
711	Performing arts, spectator sports, & related industries	3	10 926	1 085	—	—	D	8.4
7113	Promoters of performing arts, sports, & similar events	3	10 926	1 085	—	—	D	8.4
71132	Promoters of performing arts, sports, & similar events w/o facil	3	10 926	1 085	—	—	D	8.4
711320	Promoters of performing arts, sports, & similar events w/o facil	3	10 926	1 085	—	—	D	8.4
COLUSA, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COMMERCE, CA								
71	Arts, entertainment, & recreation	4	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71329	Other gambling industries	1	D	D	D	g	D	D
713290	Other gambling industries	1	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	g	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
COMPTON, CA								
71	Arts, entertainment, & recreation	6	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71329	Other gambling industries	1	D	D	D	g	D	D
713290	Other gambling industries	1	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	g	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
CONCORD, CA								
71	Arts, entertainment, & recreation	15	12 548	4 300	1 159	426	9.3	21.1
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	7 129	2 971	781	274	8.9	36.4
713940	Fitness & recreational sports centers	6	7 129	2 971	781	274	8.9	36.4
CORCORAN, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CORNING, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CORONA, CA								
71	Arts, entertainment, & recreation	18	14 523	3 313	638	230	29.8	14.5
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	3 785	797	150	76	—	13.3
713940	Fitness & recreational sports centers	3	3 785	797	150	76	—	13.3
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
CORONADO, CA								
71	Arts, entertainment, & recreation	4	3 519	435	88	24	46.7	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	a	D	D
713940	Fitness & recreational sports centers	2	D	D	D	a	D	D
CORTE MADERA, CA								
71	Arts, entertainment, & recreation	11	5 928	1 168	276	72	69.1	—
711	Performing arts, spectator sports, & related industries	4	2 550	340	47	7	81.3	—
713	Amusement, gambling, & recreation industries	7	3 378	828	229	65	60.0	—
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
COSTA MESA, CA								
71	Arts, entertainment, & recreation	37	35 113	11 685	1 952	686	23.0	10.4
711	Performing arts, spectator sports, & related industries	13	9 524	3 762	293	59	54.9	4.6
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	24	25 589	7 923	1 659	627	11.1	12.5
7139	Other amusement & recreation services	22	D	D	D	f	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	11	10 853	3 768	768	353	6.5	21.0
713940	Fitness & recreational sports centers	11	10 853	3 768	768	353	6.5	21.0
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
COTATI, CA								
71	Arts, entertainment, & recreation	4	3 530	1 486	305	132	73.4	—
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
COVINA, CA								
71	Arts, entertainment, & recreation	8	5 485	1 826	409	131	51.7	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
CRESCENT CITY, CA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
CULVER CITY, CA								
71	Arts, entertainment, & recreation	80	67 221	37 664	8 063	174	3.7	4.5
711	Performing arts, spectator sports, & related industries	72	62 673	36 911	7 879	103	3.8	4.5
7111	Performing arts companies	9	D	D	D	a	D	D
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7111309	Other music groups & artists	6	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	4 406	553	133	15	—	—
71141	Agents/managers for artists, athletes, & other public figures	5	4 406	553	133	15	—	—
711410	Agents/managers for artists, athletes, & other public figures	5	4 406	553	133	15	—	—
7115	Independent artists, writers, & performers	57	52 920	34 194	7 267	70	3.4	5.3
71151	Independent artists, writers, & performers	57	52 920	34 194	7 267	70	3.4	5.3
711510	Independent artists, writers, & performers	57	52 920	34 194	7 267	70	3.4	5.3
713	Amusement, gambling, & recreation industries	8	4 548	753	184	71	2.8	4.7
7139	Other amusement & recreation services	8	4 548	753	184	71	2.8	4.7
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CUPERTINO, CA								
71	Arts, entertainment, & recreation	6	5 546	1 447	365	114	4.0	17.0
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
CYPRESS, CA								
71	Arts, entertainment, & recreation	16	66 260	25 552	5 832	882	3.2	.7
711	Performing arts, spectator sports, & related industries	10	D	D	D	e	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	f	D	D
713290	Other gambling industries	1	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	f	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
DALY CITY, CA								
71	Arts, entertainment, & recreation	14	12 519	3 867	979	394	9.6	11.6
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	6 713	1 892	545	252	10.4	21.7
713940	Fitness & recreational sports centers	7	6 713	1 892	545	252	10.4	21.7
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
DANA POINT, CA								
71	Arts, entertainment, & recreation	14	17 270	2 776	457	120	7.1	8.7
711	Performing arts, spectator sports, & related industries	4	1 684	347	81	12	—	78.7
713	Amusement, gambling, & recreation industries	10	15 586	2 429	376	108	7.9	1.1
7139	Other amusement & recreation services	10	15 586	2 429	376	108	7.9	1.1
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
DANVILLE, CA								
71	Arts, entertainment, & recreation	11	20 185	6 932	1 592	801	3.2	8.7
713	Amusement, gambling, & recreation industries	9	D	D	D	f	D	D
7139	Other amusement & recreation services	8	D	D	D	f	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	f	D	D
713940	Fitness & recreational sports centers	4	D	D	D	f	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
DAVIS, CA								
71	Arts, entertainment, & recreation	12	5 849	1 806	502	171	39.8	—
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
DELANO, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
DEL MAR, CA								
71	Arts, entertainment, & recreation	14	32 197	11 380	600	162	6.3	3.5
711	Performing arts, spectator sports, & related industries	7	28 975	10 523	415	105	1.5	1.8
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	3 222	857	185	57	49.8	19.6
7139	Other amusement & recreation services	7	3 222	857	185	57	49.8	19.6
71394	Fitness & recreational sports centers	4	1 399	481	88	26	65.8	34.2
713940	Fitness & recreational sports centers	4	1 399	481	88	26	65.8	34.2
DESERT HOT SPRINGS, CA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DIAMOND BAR, CA								
71	Arts, entertainment, & recreation	7	7 263	1 555	379	148	7.4	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
DINUBA, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DIXON, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
DOWNEY, CA								
71	Arts, entertainment, & recreation	10	6 641	2 024	447	169	20.5	8.5
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
DUARTE, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
DUBLIN, CA								
71	Arts, entertainment, & recreation	6	3 299	967	261	74	3.5	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
EL CAJON, CA								
71	Arts, entertainment, & recreation	15	10 991	2 796	673	270	18.3	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	12	7 593	2 080	521	207	26.5	—
71394	Fitness & recreational sports centers	6	3 560	1 402	361	142	9.8	—
713940	Fitness & recreational sports centers	6	3 560	1 402	361	142	9.8	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
EL CENTRO, CA								
71	Arts, entertainment, & recreation	3	1 104	364	83	58	71.3	28.7
EL CERRITO, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EL MONTE, CA								
71	Arts, entertainment, & recreation	5	1 387	497	105	33	16.9	—
EL PASO DE ROBLES (PASO ROBLES), CA								
71	Arts, entertainment, & recreation	3	1 107	341	80	50	D	—

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							From administrative records ¹	Estimated ²
EL SEGUNDO, CA								
71	Arts, entertainment, & recreation	10	17 974	3 893	947	252	.8	24.8
711	Performing arts, spectator sports, & related industries	4	9 780	1 469	380	45	—	45.5
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	b	D	D
71151	Independent artists, writers, & performers	1	D	D	D	b	D	D
711510	Independent artists, writers, & performers	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
EMERYVILLE, CA								
71	Arts, entertainment, & recreation	11	21 543	7 624	1 979	490	3.0	2.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	e	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ENCINITAS, CA								
71	Arts, entertainment, & recreation	23	9 891	2 861	820	163	48.7	2.6
711	Performing arts, spectator sports, & related industries	12	6 038	1 690	561	42	50.1	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
ESCALON, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ESCONDIDO, CA								
71	Arts, entertainment, & recreation	20	17 885	4 678	1 318	413	19.4	6.8
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	3	7 460	1 944	606	155	—	—
713910	Golf courses & country clubs	3	7 460	1 944	606	155	—	—
71394	Fitness & recreational sports centers	9	5 790	1 751	478	171	27.3	—
713940	Fitness & recreational sports centers	9	5 790	1 751	478	171	27.3	—
EUREKA, CA								
71	Arts, entertainment, & recreation	11	3 019	770	189	121	29.2	4.8
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
FAIRFAX, CA								
71	Arts, entertainment, & recreation	4	827	145	45	13	49.2	36.8
FAIRFIELD, CA								
71	Arts, entertainment, & recreation	14	10 954	3 471	761	284	3.4	15.1
713	Amusement, gambling, & recreation industries	14	10 954	3 471	761	284	3.4	15.1
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	3 814	1 659	361	126	5.9	.4
713940	Fitness & recreational sports centers	7	3 814	1 659	361	126	5.9	.4
FILLMORE, CA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
FOLSOM, CA								
71	Arts, entertainment, & recreation	8	4 637	1 484	396	136	20.9	1.3
713	Amusement, gambling, & recreation industries	8	4 637	1 484	396	136	20.9	1.3
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	3 409	1 118	300	112	17.2	1.7
713940	Fitness & recreational sports centers	5	3 409	1 118	300	112	17.2	1.7
FONTANA, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
FORT BRAGG, CA								
71	Arts, entertainment, & recreation	3	1 103	377	101	58	D	32.4
FORTUNA, CA								
71	Arts, entertainment, & recreation	4	921	297	68	33	63.6	—
FOSTER CITY, CA								
71	Arts, entertainment, & recreation	10	8 688	2 823	647	165	9.9	25.0
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139904	Miniature golf courses	1	D	D	D	b	D	D
FOUNTAIN VALLEY, CA								
71	Arts, entertainment, & recreation	11	19 092	5 677	1 341	611	1.8	2.6
713	Amusement, gambling, & recreation industries	11	19 092	5 677	1 341	611	1.8	2.6
7139	Other amusement & recreation services	11	19 092	5 677	1 341	611	1.8	2.6
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	7	6 848	2 872	689	383	5.2	7.3
713940	Fitness & recreational sports centers	7	6 848	2 872	689	383	5.2	7.3
71395	Bowling centers	1	D	D	D	b	D	D
713950	Bowling centers	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	b	D	D
FREMONT, CA								
71	Arts, entertainment, & recreation	27	25 350	7 754	1 800	782	17.9	10.0
713	Amusement, gambling, & recreation industries	26	D	D	D	f	D	D
7139	Other amusement & recreation services	23	23 297	7 220	1 695	709	11.3	10.9
71394	Fitness & recreational sports centers	14	18 227	5 402	1 276	531	4.1	13.5
713940	Fitness & recreational sports centers	14	18 227	5 402	1 276	531	4.1	13.5
71395	Bowling centers	4	2 890	1 209	295	117	11.4	2.6
713950	Bowling centers	4	2 890	1 209	295	117	11.4	2.6
71399	All other amusement & recreation industries	5	2 180	609	124	61	71.1	—
713990	All other amusement & recreation industries	5	2 180	609	124	61	71.1	—

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							From administrative records ¹	Estimated ²
FRESNO, CA								
71	Arts, entertainment, & recreation	63	50 329	13 342	2 696	1 118	18.1	10.2
711	Performing arts, spectator sports, & related industries	22	11 330	1 788	319	111	44.3	13.9
7111	Performing arts companies	7	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	a	D	D
71121	Spectator sports	5	D	D	D	a	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	41	38 999	11 554	2 377	1 007	10.5	9.1
7131	Amusement parks & arcades	9	D	D	D	c	D	D
71312	Amusement arcades	8	D	D	D	c	D	D
713120	Amusement arcades	8	D	D	D	c	D	D
7139	Other amusement & recreation services	29	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	e	D	D
713940	Fitness & recreational sports centers	12	D	D	D	e	D	D
71399	All other amusement & recreation industries	10	D	D	D	c	D	D
713990	All other amusement & recreation industries	10	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
FULLERTON, CA								
71	Arts, entertainment, & recreation	17	23 762	7 466	1 350	434	8.4	5.1
711	Performing arts, spectator sports, & related industries	8	6 684	3 140	309	13	29.9	16.5
7111	Performing arts companies	4	D	D	D	a	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	17 078	4 326	1 041	421	—	.6
7139	Other amusement & recreation services	8	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	7 793	2 024	517	247	—	1.4
713940	Fitness & recreational sports centers	4	7 793	2 024	517	247	—	1.4
GALT, CA								
71	Arts, entertainment, & recreation	5	2 318	698	164	43	20.8	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
GARDENA, CA								
71	Arts, entertainment, & recreation	5	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	f	D	D
713290	Other gambling industries	1	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	f	D	D
7139	Other amusement & recreation services	4	3 236	1 285	319	85	42.1	—
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
GARDEN GROVE, CA								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	4 523	1 476	330	104	29.9	5.7
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
GILROY, CA								
71	Arts, entertainment, & recreation	4	1 639	527	117	75	42.0	—
713	Amusement, gambling, & recreation industries	4	1 639	527	117	75	42.0	—
7139	Other amusement & recreation services	4	1 639	527	117	75	42.0	—

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							From administrative records ¹	Estimated ²
GLENDALE, CA								
71	Arts, entertainment, & recreation	70	54 574	18 949	3 024	583	16.6	1.9
711	Performing arts, spectator sports, & related industries	52	36 082	14 580	2 050	234	6.6	1.3
7111	Performing arts companies	9	6 121	1 726	330	73	5.2	.3
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers	39	28 542	12 047	1 559	155	7.2	1.4
71151	Independent artists, writers, & performers	39	28 542	12 047	1 559	155	7.2	1.4
711510	Independent artists, writers, & performers	39	28 542	12 047	1 559	155	7.2	1.4
713	Amusement, gambling, & recreation industries	18	18 492	4 369	974	349	36.0	3.2
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	9 762	2 976	650	257	18.4	5.5
713940	Fitness & recreational sports centers	9	9 762	2 976	650	257	18.4	5.5
71399	All other amusement & recreation industries	6	5 823	761	181	46	81.4	1.0
713990	All other amusement & recreation industries	6	5 823	761	181	46	81.4	1.0
7139902	Concession operators of amusement devices & rides	2	D	D	D	a	D	D
GLENDORA, CA								
71	Arts, entertainment, & recreation	5	2 139	583	144	58	9.4	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
GRAND TERRACE, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
GRASS VALLEY, CA								
71	Arts, entertainment, & recreation	13	4 709	1 032	269	112	55.8	28.2
713	Amusement, gambling, & recreation industries	13	4 709	1 032	269	112	55.8	28.2
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
GREENFIELD, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GROVER BEACH, CA *								
71	Arts, entertainment, & recreation	3	1 253	402	71	79	100.0	—
GUADALUPE, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GUSTINE, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HALF MOON BAY, CA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HANFORD, CA								
71	Arts, entertainment, & recreation	6	2 368	459	77	83	11.6	—
HAWTHORNE, CA								
71	Arts, entertainment, & recreation	4	794	141	30	16	18.5	77.7
HAYWARD, CA								
71	Arts, entertainment, & recreation	16	9 035	2 542	633	204	46.0	2.4
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 516	712	174	71	12.7	.5
713940	Fitness & recreational sports centers	5	2 516	712	174	71	12.7	.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HEALDSBURG, CA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
HEMET, CA								
71	Arts, entertainment, & recreation	8	4 973	1 480	352	141	24.0	—
713	Amusement, gambling, & recreation industries	8	4 973	1 480	352	141	24.0	—
7139	Other amusement & recreation services	8	4 973	1 480	352	141	24.0	—
71394	Fitness & recreational sports centers	3	1 524	440	91	70	D	—
713940	Fitness & recreational sports centers	3	1 524	440	91	70	D	—
HERMOSA BEACH, CA								
71	Arts, entertainment, & recreation	7	2 328	755	119	9	23.2	24.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
HESPERIA, CA								
71	Arts, entertainment, & recreation	4	1 490	594	143	39	16.5	12.6
HIGHLAND, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HILLSBOROUGH, CA								
71	Arts, entertainment, & recreation	3	1 230	478	93	20	D	—
HOLLISTER, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HUNTINGTON BEACH, CA								
71	Arts, entertainment, & recreation	35	54 417	14 584	3 156	843	16.7	1.2
711	Performing arts, spectator sports, & related industries	8	11 437	3 847	688	47	30.8	.3
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
711219	Other spectator sports	4	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	4	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	27	42 980	10 737	2 468	796	13.0	1.4
7139	Other amusement & recreation services	25	D	D	D	f	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	16	25 317	7 076	1 677	588	14.9	2.4
713940	Fitness & recreational sports centers	16	25 317	7 076	1 677	588	14.9	2.4
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
HUNTINGTON PARK, CA								
71	Arts, entertainment, & recreation	4	4 232	1 199	450	124	—	28.0
713	Amusement, gambling, & recreation industries	4	4 232	1 199	450	124	—	28.0
IMPERIAL, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
IMPERIAL BEACH, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
INDIAN WELLS, CA								
71	Arts, entertainment, & recreation	4	25 643	6 007	1 595	292	.3	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	3	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	e	D	D
713910	Golf courses & country clubs	2	D	D	D	e	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
INDIO, CA								
71	Arts, entertainment, & recreation	10	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
INDUSTRY, CA *								
71	Arts, entertainment, & recreation	10	12 235	4 289	778	351	9.3	5.5
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	c	D	D
713990	All other amusement & recreation industries	4	D	D	D	c	D	D
INGLEWOOD, CA								
71	Arts, entertainment, & recreation	33	393 652	118 826	30 118	2 581	.6	.6
711	Performing arts, spectator sports, & related industries	29	D	D	D	g	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
7112	Spectator sports	21	D	D	D	f	D	D
71121	Spectator sports	21	D	D	D	f	D	D
711211	Sports teams & clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	e	D	D
7112123	Horse racetrack operation	1	D	D	D	e	D	D
711219	Other spectator sports	18	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	18	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71329	Other gambling industries	1	D	D	D	g	D	D
713290	Other gambling industries	1	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	g	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
IONE, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
IRVINE, CA								
71	Arts, entertainment, & recreation	45	68 634	16 325	3 733	954	5.1	7.3
711	Performing arts, spectator sports, & related industries	18	24 600	4 190	1 001	56	5.2	—
7111	Performing arts companies	5	D	D	D	a	D	D
7112	Spectator sports	4	7 850	1 652	274	9	3.5	—
71121	Spectator sports	4	7 850	1 652	274	9	3.5	—
711219	Other spectator sports	4	7 850	1 652	274	9	3.5	—
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	7	D	D	D	b	D	D
71151	Independent artists, writers, & performers	7	D	D	D	b	D	D
711510	Independent artists, writers, & performers	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	44 034	12 135	2 732	898	5.0	11.4
7131	Amusement parks & arcades	2	D	D	D	c	D	D
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
7139	Other amusement & recreation services	25	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	11	D	D	D	e	D	D
713940	Fitness & recreational sports centers	11	D	D	D	e	D	D
71399	All other amusement & recreation industries	7	D	D	D	c	D	D
713990	All other amusement & recreation industries	7	D	D	D	c	D	D
JACKSON, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KERMAN, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KINGSBURG, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LA CANADA FLINTRIDGE, CA								
71	Arts, entertainment, & recreation	18	12 316	5 131	1 555	188	3.9	3.0
711	Performing arts, spectator sports, & related industries	13	D	D	D	a	D	D
7115	Independent artists, writers, & performers	10	7 122	3 039	1 049	14	2.9	—
71151	Independent artists, writers, & performers	10	7 122	3 039	1 049	14	2.9	—
711510	Independent artists, writers, & performers	10	7 122	3 039	1 049	14	2.9	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
LAFAYETTE, CA								
71	Arts, entertainment, & recreation	10	3 020	1 080	207	44	22.7	50.5
711	Performing arts, spectator sports, & related industries	5	2 411	892	161	31	17.0	49.5
LAGUNA BEACH, CA								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	2 468	987	201	134	D	—
7139	Other amusement & recreation services	3	2 468	987	201	134	D	—
LAGUNA HILLS, CA								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LAGUNA NIGUEL, CA								
71	Arts, entertainment, & recreation	11	8 594	3 347	1 901	177	16.8	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LA HABRA, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
LA HABRA HEIGHTS, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAKE ELSINORE, CA								
71	Arts, entertainment, & recreation	6	3 324	2 148	444	176	74.4	3.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
LAKE FOREST, CA								
71	Arts, entertainment, & recreation	15	15 333	3 865	872	178	9.9	15.6
711	Performing arts, spectator sports, & related industries	7	9 327	2 445	568	58	6.5	—
7112	Spectator sports	3	D	D	D	a	D	D
71121	Spectator sports	3	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	6 006	1 420	304	120	15.3	39.8
7139	Other amusement & recreation services	7	D	D	D	b	D	D
LAKEPORT, CA								
71	Arts, entertainment, & recreation	3	1 498	366	62	48	D	—
LAKELWOOD, CA								
71	Arts, entertainment, & recreation	13	9 275	2 679	629	282	5.0	2.9
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LA MESA, CA								
71	Arts, entertainment, & recreation	10	4 659	1 639	413	170	24.2	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
LA MIRADA, CA								
71	Arts, entertainment, & recreation	7	7 315	1 304	296	103	3.9	3.4
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
LANCASTER, CA								
71	Arts, entertainment, & recreation	13	8 417	2 370	577	182	18.2	1.6
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	3 152	1 162	299	80	18.3	—
713940	Fitness & recreational sports centers	5	3 152	1 162	299	80	18.3	—
LA PALMA, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LA PUENTE, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LA QUINTA, CA								
71	Arts, entertainment, & recreation	8	4 131	1 371	303	100	22.3	32.2
713	Amusement, gambling, & recreation industries	4	3 131	852	246	96	19.7	37.1
7139	Other amusement & recreation services	4	3 131	852	246	96	19.7	37.1
LARKSPUR, CA								
71	Arts, entertainment, & recreation	6	4 479	1 228	289	112	39.9	—
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
LATHROP, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LA VERNE, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAWNDALE, CA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LEMON GROVE, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEMOORE, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
LINCOLN, CA								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	1	D	D	D	c	D	D
LINDSAY, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVE OAK, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVERMORE, CA								
71	Arts, entertainment, & recreation	11	8 638	2 037	440	205	5.2	2.3
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
LODI, CA								
71	Arts, entertainment, & recreation	9	9 185	2 554	637	169	9.7	22.6
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOMA LINDA, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
LOMITA, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LOMPOC, CA								
71	Arts, entertainment, & recreation	4	873	196	44	39	30.4	64.5
LONG BEACH, CA								
71	Arts, entertainment, & recreation	53	56 403	12 340	2 995	867	17.7	4.7
711	Performing arts, spectator sports, & related industries	16	19 423	4 360	1 154	157	7.7	3.7
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	36 980	7 980	1 841	710	22.9	5.3
7139	Other amusement & recreation services	33	D	D	D	f	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	14	14 248	3 701	851	352	13.9	—
713940	Fitness & recreational sports centers	14	14 248	3 701	851	352	13.9	—
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	3 599	685	184	64	89.3	—
713990	All other amusement & recreation industries	6	3 599	685	184	64	89.3	—
LOOMIS, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LOS ALAMITOS, CA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
LOS ALTOS, CA								
71	Arts, entertainment, & recreation	7	3 504	1 286	202	120	49.7	—
713	Amusement, gambling, & recreation industries	4	2 714	958	170	111	35.1	—
7139	Other amusement & recreation services	4	2 714	958	170	111	35.1	—
71394	Fitness & recreational sports centers	4	2 714	958	170	111	35.1	—
713940	Fitness & recreational sports centers	4	2 714	958	170	111	35.1	—
LOS ALTOS HILLS, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOS ANGELES, CA								
71	Arts, entertainment, & recreation	4 229	4 530 752	2 178 743	388 595	23 403	13.6	5.0
711	Performing arts, spectator sports, & related industries	3 834	3 721 864	1 969 042	337 076	11 165	14.9	4.5
7111	Performing arts companies	674	561 658	189 121	28 562	2 802	24.2	5.2
71111	Theater companies & dinner theaters	104	69 159	27 360	4 652	584	41.3	6.6
711110	Theater companies & dinner theaters	104	69 159	27 360	4 652	584	41.3	6.6
7111102	Theater companies	102	D	D	D	f	D	D
71112	Dance companies	9	D	D	D	b	D	D
711120	Dance companies	9	D	D	D	b	D	D
71113	Musical groups & artists	461	406 465	123 308	15 390	1 710	22.5	4.6
711130	Musical groups & artists	461	406 465	123 308	15 390	1 710	22.5	4.6
7111301	Symphony orchestras & chamber music organizations	20	6 535	2 836	96	8	45.3	4.5
7111309	Other music groups & artists	441	399 930	120 472	15 294	1 702	22.1	4.6
71119	Other performing arts companies	100	D	D	D	e	D	D
711190	Other performing arts companies	100	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	98	D	D	D	e	D	D
7112	Spectator sports	24	145 479	105 395	12 855	683	2.9	1.9
71121	Spectator sports	24	145 479	105 395	12 855	683	2.9	1.9
711211	Sports teams & clubs	3	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7112191	Professional athletes	6	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	166	315 228	121 208	20 375	1 400	7.2	4.0
71131	Promoters of performing arts, sports, & similar events w/facility	17	33 288	14 807	2 209	250	11.1	1.8
711310	Promoters of performing arts, sports, & similar events w/facility	17	33 288	14 807	2 209	250	11.1	1.8
71132	Promoters of performing arts, sports, & similar events w/o facil	149	281 940	106 401	18 166	1 150	6.7	4.2
711320	Promoters of performing arts, sports, & similar events w/o facil	149	281 940	106 401	18 166	1 150	6.7	4.2
7114	Agents/managers for artists, athletes, & other public figures	313	285 601	121 945	21 225	1 630	17.6	2.1
71141	Agents/managers for artists, athletes, & other public figures	313	285 601	121 945	21 225	1 630	17.6	2.1
711410	Agents/managers for artists, athletes, & other public figures	313	285 601	121 945	21 225	1 630	17.6	2.1
7115	Independent artists, writers, & performers	2 657	2 413 898	1 431 373	254 059	4 650	14.1	4.9
71151	Independent artists, writers, & performers	2 657	2 413 898	1 431 373	254 059	4 650	14.1	4.9
711510	Independent artists, writers, & performers	2 657	2 413 898	1 431 373	254 059	4 650	14.1	4.9
712	Museums, historical sites, & similar institutions	11	8 559	1 409	627	66	40.3	2.6
7121	Museums, historical sites, & similar institutions	11	8 559	1 409	627	66	40.3	2.6
71211	Museums	10	D	D	D	b	D	D
712110	Museums	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	384	800 329	208 292	50 892	12 172	7.1	7.1
7131	Amusement parks & arcades	23	D	D	D	h	D	D
71311	Amusement & theme parks	2	D	D	D	h	D	D
713110	Amusement & theme parks	2	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	h	D	D
71312	Amusement arcades	21	D	D	D	f	D	D
713120	Amusement arcades	21	D	D	D	f	D	D
7132	Gambling industries	4	25 153	3 339	1 021	88	—	47.8
71329	Other gambling industries	4	25 153	3 339	1 021	88	—	47.8
713290	Other gambling industries	4	25 153	3 339	1 021	88	—	47.8
7132902	Lottery, bingo, bookie, & other betting operation	4	25 153	3 339	1 021	88	—	47.8
7139	Other amusement & recreation services	357	D	D	D	i	D	D
71391	Golf courses & country clubs	38	128 885	59 604	10 752	2 838	4.0	6.3
713910	Golf courses & country clubs	38	128 885	59 604	10 752	2 838	4.0	6.3
71393	Marinas	20	14 272	3 330	685	102	33.4	35.6
713930	Marinas	20	14 272	3 330	685	102	33.4	35.6
71394	Fitness & recreational sports centers	173	170 451	46 166	10 509	3 461	13.9	12.5
713940	Fitness & recreational sports centers	173	170 451	46 166	10 509	3 461	13.9	12.5
7139405	Roller skating rinks	6	2 982	1 106	249	69	10.6	7.0
71395	Bowling centers	26	21 344	5 924	1 409	425	13.4	7.0
713950	Bowling centers	26	21 344	5 924	1 409	425	13.4	7.0
71399	All other amusement & recreation industries	100	D	D	D	g	D	D
713990	All other amusement & recreation industries	100	D	D	D	g	D	D
7139901	Dance studios & halls	11	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	10	4 976	1 792	400	107	5.5	5.6
7139904	Miniature golf courses	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	14	D	D	D	c	D	D
LOS BANOS, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
LOS GATOS, CA								
71	Arts, entertainment, & recreation	17	11 769	4 738	1 185	309	13.8	3.1
711	Performing arts, spectator sports, & related industries	7	1 388	809	83	8	22.5	1.8
713	Amusement, gambling, & recreation industries	10	10 381	3 929	1 102	301	12.7	3.3
7139	Other amusement & recreation services	10	10 381	3 929	1 102	301	12.7	3.3
71394	Fitness & recreational sports centers	10	10 381	3 929	1 102	301	12.7	3.3
713940	Fitness & recreational sports centers	10	10 381	3 929	1 102	301	12.7	3.3

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LYNWOOD, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MADERA, CA								
71	Arts, entertainment, & recreation	6	1 440	415	99	59	8.1	—
MALIBU, CA *								
71	Arts, entertainment, & recreation	51	32 810	17 070	3 786	108	18.5	.4
711	Performing arts, spectator sports, & related industries	46	30 816	15 990	3 500	72	16.5	.4
7115	Independent artists, writers, & performers	34	26 062	12 905	2 946	46	13.5	—
71151	Independent artists, writers, & performers	34	26 062	12 905	2 946	46	13.5	—
711510	Independent artists, writers, & performers	34	26 062	12 905	2 946	46	13.5	—
713	Amusement, gambling, & recreation industries	5	1 994	1 080	286	36	49.8	—
7139	Other amusement & recreation services	5	1 994	1 080	286	36	49.8	—
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MAMMOTH LAKES, CA								
71	Arts, entertainment, & recreation	6	1 724	638	168	47	36.9	63.1
713	Amusement, gambling, & recreation industries	6	1 724	638	168	47	36.9	63.1
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MANHATTAN BEACH, CA								
71	Arts, entertainment, & recreation	23	18 583	7 177	1 573	303	11.8	10.5
711	Performing arts, spectator sports, & related industries	14	7 303	3 538	792	45	19.0	22.4
7115	Independent artists, writers, & performers	10	4 382	2 505	576	17	—	20.7
71151	Independent artists, writers, & performers	10	4 382	2 505	576	17	—	20.7
711510	Independent artists, writers, & performers	10	4 382	2 505	576	17	—	20.7
713	Amusement, gambling, & recreation industries	9	11 280	3 639	781	258	7.1	2.7
7139	Other amusement & recreation services	9	11 280	3 639	781	258	7.1	2.7
71394	Fitness & recreational sports centers	6	10 312	3 475	760	246	1.3	—
713940	Fitness & recreational sports centers	6	10 312	3 475	760	246	1.3	—
MANTECA, CA								
71	Arts, entertainment, & recreation	11	8 324	2 017	387	188	22.3	2.9
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 094	707	175	88	7.0	—
713940	Fitness & recreational sports centers	4	2 094	707	175	88	7.0	—
MARINA, CA								
71	Arts, entertainment, & recreation	4	1 190	480	62	63	20.7	—
MARTINEZ, CA								
71	Arts, entertainment, & recreation	4	718	134	14	12	93.7	—
MARYSVILLE, CA								
71	Arts, entertainment, & recreation	7	3 336	408	69	45	16.7	14.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
MAYWOOD, CA								
71	Arts, entertainment, & recreation	3	546	39	7	5	100.0	—
MENDOTA, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MENLO PARK, CA								
71	Arts, entertainment, & recreation	15	8 258	2 326	499	89	33.8	46.0
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	3 065	1 128	239	73	12.2	70.4
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MERCED, CA								
71	Arts, entertainment, & recreation	13	3 371	909	214	159	23.7	21.4
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
MILLBRAE, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MILL VALLEY, CA								
71	Arts, entertainment, & recreation	16	10 218	3 242	338	37	20.3	4.1
711	Performing arts, spectator sports, & related industries	12	9 728	3 204	335	36	18.4	4.3
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	7	3 339	1 648	36	10	53.6	3.6
71151	Independent artists, writers, & performers	7	3 339	1 648	36	10	53.6	3.6
711510	Independent artists, writers, & performers	7	3 339	1 648	36	10	53.6	3.6
MILPITAS, CA								
71	Arts, entertainment, & recreation	16	14 928	3 059	774	329	7.8	3.1
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	5 653	917	312	150	18.8	8.3
713940	Fitness & recreational sports centers	7	5 653	917	312	150	18.8	8.3
MISSION VIEJO, CA								
71	Arts, entertainment, & recreation	19	12 817	3 550	789	316	14.6	20.2
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	5 431	1 867	436	186	14.4	26.8
713940	Fitness & recreational sports centers	9	5 431	1 867	436	186	14.4	26.8
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
MODESTO, CA								
71	Arts, entertainment, & recreation	39	23 002	6 076	1 314	693	27.7	2.1
711	Performing arts, spectator sports, & related industries	6	1 622	537	57	16	77.7	—
713	Amusement, gambling, & recreation industries	33	21 380	5 539	1 257	677	23.9	2.3
7131	Amusement parks & arcades	4	D	D	D	b	D	D
7139	Other amusement & recreation services	29	D	D	D	f	D	D
71394	Fitness & recreational sports centers	20	7 812	3 119	731	421	24.3	2.2
713940	Fitness & recreational sports centers	20	7 812	3 119	731	421	24.3	2.2
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
7139904	Miniature golf courses	1	D	D	D	b	D	D
MONROVIA, CA								
71	Arts, entertainment, & recreation	7	4 456	1 780	413	110	33.0	—
711	Performing arts, spectator sports, & related industries	3	2 129	1 090	237	38	D	—
713	Amusement, gambling, & recreation industries	4	2 327	690	176	72	31.5	—
7139	Other amusement & recreation services	4	2 327	690	176	72	31.5	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MONTCLAIR, CA								
71	Arts, entertainment, & recreation	5	5 273	1 007	234	124	7.5	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MONTEBELLO, CA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
MONTEREY, CA								
71	Arts, entertainment, & recreation	25	24 045	10 342	5 403	261	14.9	10.5
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	13 715	2 728	650	218	18.7	15.9
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
MONTEREY PARK, CA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	3 324	814	181	71	52.2	—
7139	Other amusement & recreation services	4	3 324	814	181	71	52.2	—
MOORPARK, CA								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7115	Independent artists, writers, & performers	2	D	D	D	c	D	D
71151	Independent artists, writers, & performers	2	D	D	D	c	D	D
711510	Independent artists, writers, & performers	2	D	D	D	c	D	D
MORAGA TOWN, CA								
71	Arts, entertainment, & recreation	4	1 319	314	63	23	78.8	21.2
MORENO VALLEY, CA								
71	Arts, entertainment, & recreation	17	10 364	3 148	751	246	21.3	1.2
711	Performing arts, spectator sports, & related industries	6	1 364	402	95	37	60.7	—
7111	Performing arts companies	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	9 000	2 746	656	209	15.3	1.4
7139	Other amusement & recreation services	8	7 843	2 359	573	185	15.4	1.6
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
MORGAN HILL, CA								
71	Arts, entertainment, & recreation	9	3 003	1 020	219	111	17.0	5.1
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	1 866	638	154	80	D	—
713940	Fitness & recreational sports centers	3	1 866	638	154	80	D	—
MORRO BAY, CA								
71	Arts, entertainment, & recreation	8	2 501	1 304	89	52	19.1	20.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MOUNTAIN VIEW, CA								
71	Arts, entertainment, & recreation	15	12 996	3 835	845	308	17.2	3.9
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
MOUNT SHASTA, CA								
71	Arts, entertainment, & recreation	3	216	82	2	1	100.0	—
MURRIETA, CA								
71	Arts, entertainment, & recreation	8	5 851	1 711	408	155	6.2	6.4
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
NAPA, CA								
71	Arts, entertainment, & recreation	14	10 216	3 138	733	329	25.4	1.5
711	Performing arts, spectator sports, & related industries	4	2 153	723	119	14	37.3	—
713	Amusement, gambling, & recreation industries	10	8 063	2 415	614	315	22.2	1.9
7139	Other amusement & recreation services	10	8 063	2 415	614	315	22.2	1.9
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
NATIONAL CITY, CA								
71	Arts, entertainment, & recreation	6	7 183	1 251	273	119	11.4	7.1
713	Amusement, gambling, & recreation industries	6	7 183	1 251	273	119	11.4	7.1
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
NEEDLES, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEVADA CITY, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NEWARK, CA								
71	Arts, entertainment, & recreation	4	1 426	329	87	60	10.3	—
NEWPORT BEACH, CA								
71	Arts, entertainment, & recreation	61	77 419	20 781	4 651	1 348	24.2	14.5
711	Performing arts, spectator sports, & related industries	20	8 319	2 459	358	72	12.9	.5
7115	Independent artists, writers, & performers	11	4 546	1 659	216	20	14.9	—
71151	Independent artists, writers, & performers	11	4 546	1 659	216	20	14.9	—
711510	Independent artists, writers, & performers	11	4 546	1 659	216	20	14.9	—
713	Amusement, gambling, & recreation industries	41	69 100	18 322	4 293	1 276	25.5	16.2
7131	Amusement parks & arcades	6	D	D	D	c	D	D
7139	Other amusement & recreation services	35	D	D	D	g	D	D
71391	Golf courses & country clubs	4	D	D	D	e	D	D
713910	Golf courses & country clubs	4	D	D	D	e	D	D
71394	Fitness & recreational sports centers	18	43 170	11 845	2 844	836	38.2	.3
713940	Fitness & recreational sports centers	18	43 170	11 845	2 844	836	38.2	.3
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
NORCO, CA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
NORWALK, CA								
71	Arts, entertainment, & recreation	6	6 597	1 282	293	148	6.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
NOVATO, CA								
71	Arts, entertainment, & recreation	13	15 707	5 207	916	220	1.4	5.5
711	Performing arts, spectator sports, & related industries	6	8 215	2 349	250	16	2.7	9.4
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	7 492	2 858	666	204	—	1.1
7139	Other amusement & recreation services	7	7 492	2 858	666	204	—	1.1
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
OAKDALE, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OAKLAND, CA								
71	Arts, entertainment, & recreation	62	183 144	102 994	23 952	1 218	2.8	6.9
711	Performing arts, spectator sports, & related industries	31	163 389	96 961	22 616	672	1.0	7.3
7112	Spectator sports	4	D	D	D	f	D	D
71121	Spectator sports	4	D	D	D	f	D	D
711211	Sports teams & clubs	3	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	31	19 755	6 033	1 336	546	17.6	4.2
7139	Other amusement & recreation services	29	D	D	D	f	D	D
71394	Fitness & recreational sports centers	22	13 459	4 070	939	417	23.7	.3
713940	Fitness & recreational sports centers	22	13 459	4 070	939	417	23.7	.3
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
OCEANSIDE, CA								
71	Arts, entertainment, & recreation	14	18 192	6 631	1 530	482	40.5	1.8
713	Amusement, gambling, & recreation industries	10	17 504	6 409	1 501	475	42.1	1.9
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	3 126	1 129	301	74	—	10.5
713940	Fitness & recreational sports centers	3	3 126	1 129	301	74	—	10.5
OJAI, CA								
71	Arts, entertainment, & recreation	6	7 051	2 384	527	126	22.2	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
ONTARIO, CA								
71	Arts, entertainment, & recreation	12	13 635	4 038	1 020	379	10.5	.8
711	Performing arts, spectator sports, & related industries	7	5 996	1 059	250	32	23.8	1.3
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	7 639	2 979	770	347	—	.4
7139	Other amusement & recreation services	4	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	c	D	D
713990	All other amusement & recreation industries	2	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	c	D	D
ORANGE, CA								
71	Arts, entertainment, & recreation	36	19 059	5 640	1 298	533	18.6	14.8
711	Performing arts, spectator sports, & related industries	16	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
ORINDA, CA								
71	Arts, entertainment, & recreation	4	1 108	101	22	22	89.6	10.4
ORLAND, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OROVILLE, CA								
71	Arts, entertainment, & recreation	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	e	D	D
OXNARD, CA								
71	Arts, entertainment, & recreation	34	16 862	4 735	1 088	352	29.7	9.7
712	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	27	13 983	4 235	982	299	21.5	10.6
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71393	Marinas	9	4 644	1 197	280	38	28.7	28.8
713930	Marinas	9	4 644	1 197	280	38	28.7	28.8
71394	Fitness & recreational sports centers	7	2 382	835	212	89	16.4	1.0
713940	Fitness & recreational sports centers	7	2 382	835	212	89	16.4	1.0
71399	All other amusement & recreation industries	7	2 358	506	133	47	54.2	5.2
713990	All other amusement & recreation industries	7	2 358	506	133	47	54.2	5.2
PACIFICA, CA								
71	Arts, entertainment, & recreation	4	1 575	613	151	67	33.0	28.9
713	Amusement, gambling, & recreation industries	4	1 575	613	151	67	33.0	28.9
7139	Other amusement & recreation services	4	1 575	613	151	67	33.0	28.9
PACIFIC GROVE, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PALMDALE, CA								
71	Arts, entertainment, & recreation	8	5 984	1 838	409	181	8.5	1.7
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
PALM DESERT, CA								
71	Arts, entertainment, & recreation	29	35 742	11 730	2 566	720	10.8	16.0
711	Performing arts, spectator sports, & related industries	6	4 646	1 023	32	5	47.8	—
713	Amusement, gambling, & recreation industries	23	31 096	10 707	2 534	715	5.3	18.4
7139	Other amusement & recreation services	23	31 096	10 707	2 534	715	5.3	18.4
71391	Golf courses & country clubs	12	26 530	9 678	2 268	642	5.2	14.4
713910	Golf courses & country clubs	12	26 530	9 678	2 268	642	5.2	14.4
71394	Fitness & recreational sports centers	8	3 317	895	241	68	4.8	39.3
713940	Fitness & recreational sports centers	8	3 317	895	241	68	4.8	39.3
PALM SPRINGS, CA								
71	Arts, entertainment, & recreation	19	42 570	13 633	3 493	929	14.9	.7
711	Performing arts, spectator sports, & related industries	8	6 343	1 449	381	117	12.2	4.6
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	36 227	12 184	3 112	812	15.4	—
7131	Amusement parks & arcades	2	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	e	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	e	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
PALO ALTO, CA								
71	Arts, entertainment, & recreation	16	16 180	9 220	1 765	230	8.0	2.5
711	Performing arts, spectator sports, & related industries	8	7 755	6 496	1 142	16	10.7	1.0
7115	Independent artists, writers, & performers	5	D	D	D	a	D	D
71151	Independent artists, writers, & performers	5	D	D	D	a	D	D
711510	Independent artists, writers, & performers	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	8 425	2 724	623	214	5.6	3.8
7139	Other amusement & recreation services	8	8 425	2 724	623	214	5.6	3.8
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
PALOS VERDES ESTATES, CA								
71	Arts, entertainment, & recreation	6	2 377	1 799	383	8	2.1	16.9
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
PARADISE, CA								
71	Arts, entertainment, & recreation	4	2 305	722	173	83	24.2	—
713	Amusement, gambling, & recreation industries	4	2 305	722	173	83	24.2	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
PARAMOUNT, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
PASADENA, CA								
71	Arts, entertainment, & recreation	68	56 173	19 673	5 381	853	24.9	12.2
711	Performing arts, spectator sports, & related industries	41	D	D	D	c	D	D
7111	Performing arts companies	8	2 660	1 018	234	75	4.1	21.2
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	7	6 510	1 767	418	91	36.3	8.7
71121	Spectator sports	7	6 510	1 767	418	91	36.3	8.7
711219	Other spectator sports	7	6 510	1 767	418	91	36.3	8.7
7112192	Racing (except racetrack operation)	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	19	10 459	7 476	2 782	26	13.4	24.9
71151	Independent artists, writers, & performers	19	10 459	7 476	2 782	26	13.4	24.9
711510	Independent artists, writers, & performers	19	10 459	7 476	2 782	26	13.4	24.9
713	Amusement, gambling, & recreation industries	26	32 781	8 448	1 780	635	26.9	8.4
7139	Other amusement & recreation services	24	D	D	D	f	D	D
71391	Golf courses & country clubs	4	8 549	1 948	463	116	9.4	28.7
713910	Golf courses & country clubs	4	8 549	1 948	463	116	9.4	28.7
71394	Fitness & recreational sports centers	13	19 986	5 852	1 147	449	27.5	.4
713940	Fitness & recreational sports centers	13	19 986	5 852	1 147	449	27.5	.4

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							From administrative records ¹	Estimated ²
PERRIS, CA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
PETALUMA, CA								
71	Arts, entertainment, & recreation	15	11 349	3 664	1 238	264	12.4	—
711	Performing arts, spectator sports, & related industries	7	3 793	1 159	388	17	19.6	—
713	Amusement, gambling, & recreation industries	8	7 556	2 505	850	247	8.8	—
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
PICO RIVERA, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
PIEDMONT, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PINOLE, CA								
71	Arts, entertainment, & recreation	5	4 481	1 163	249	94	27.6	.3
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
711219	Other spectator sports	4	D	D	D	b	D	D
PISMO BEACH, CA								
71	Arts, entertainment, & recreation	8	2 701	483	107	92	53.5	35.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PITTSBURG, CA								
71	Arts, entertainment, & recreation	4	564	118	16	21	14.9	50.5
PLACENTIA, CA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
PLACERVILLE, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PLEASANT HILL, CA								
71	Arts, entertainment, & recreation	10	6 394	1 873	425	137	4.8	1.8
713	Amusement, gambling, & recreation industries	7	6 005	1 763	396	133	.7	1.9
7139	Other amusement & recreation services	7	6 005	1 763	396	133	.7	1.9
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
PLEASANTON, CA								
71	Arts, entertainment, & recreation	31	39 430	15 348	2 369	531	29.6	6.7
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7112	Spectator sports	9	D	D	D	b	D	D
71121	Spectator sports	9	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	10 052	3 261	755	253	1.6	5.5
713940	Fitness & recreational sports centers	7	10 052	3 261	755	253	1.6	5.5
POMONA, CA								
71	Arts, entertainment, & recreation	11	47 533	12 004	1 122	365	1.1	.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
PORTERVILLE, CA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
PORT HUENEME, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
PORTOLA VALLEY, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
POWAY, CA								
71	Arts, entertainment, & recreation	13	12 827	2 566	738	282	14.1	38.9
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
RANCHO CUCAMONGA, CA								
71	Arts, entertainment, & recreation	14	14 997	4 290	1 036	298	6.2	4.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	3 228	1 155	290	125	11.9	20.9
713940	Fitness & recreational sports centers	5	3 228	1 155	290	125	11.9	20.9
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
RANCHO MIRAGE, CA								
71	Arts, entertainment, & recreation	11	35 750	8 074	2 059	484	1.5	2.1
713	Amusement, gambling, & recreation industries	8	35 275	8 013	2 044	483	.6	2.1
7139	Other amusement & recreation services	8	35 275	8 013	2 044	483	.6	2.1
71391	Golf courses & country clubs	7	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	e	D	D
RANCHO PALOS VERDES, CA								
71	Arts, entertainment, & recreation	4	5 252	1 143	245	74	6.9	-
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RED BLUFF, CA								
71	Arts, entertainment, & recreation	4	1 044	278	62	35	25.2	1.0
REDDING, CA								
71	Arts, entertainment, & recreation	22	8 470	2 576	469	261	24.2	13.9
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
REDLANDS, CA								
71	Arts, entertainment, & recreation	11	8 653	2 608	664	279	3.5	1.5
713	Amusement, gambling, & recreation industries	8	8 422	2 542	634	261	3.6	1.3
7131	Amusement parks & arcades	2	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
REDONDO BEACH, CA								
71	Arts, entertainment, & recreation	19	11 047	3 802	846	247	2.4	3.4
711	Performing arts, spectator sports, & related industries	8	2 544	1 303	239	11	8.7	—
713	Amusement, gambling, & recreation industries	11	8 503	2 499	607	236	.5	4.4
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	3 516	1 185	292	125	—	10.6
713940	Fitness & recreational sports centers	6	3 516	1 185	292	125	—	10.6
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
REDWOOD CITY, CA								
71	Arts, entertainment, & recreation	24	28 868	9 005	1 958	618	5.7	1.7
713	Amusement, gambling, & recreation industries	21	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71312	Amusement arcades	2	D	D	D	b	D	D
713120	Amusement arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	19	D	D	D	f	D	D
71394	Fitness & recreational sports centers	11	18 083	6 012	1 421	425	4.5	2.7
713940	Fitness & recreational sports centers	11	18 083	6 012	1 421	425	4.5	2.7
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
RIALTO, CA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
RICHMOND, CA								
71	Arts, entertainment, & recreation	11	9 942	3 005	445	90	53.6	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	7 816	1 951	416	85	41.5	—
7139	Other amusement & recreation services	6	7 816	1 951	416	85	41.5	—
71393	Marinas	3	3 878	325	70	12	D	—
713930	Marinas	3	3 878	325	70	12	D	—
RIDGECREST, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
RIO VISTA, CA								
71	Arts, entertainment, & recreation	5	1 866	244	49	9	30.3	9.7
RIPON, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
RIVERBANK, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RIVERSIDE, CA								
71	Arts, entertainment, & recreation	34	23 820	6 505	1 574	573	25.3	1.2
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	20 796	5 794	1 402	522	17.0	.9
7139	Other amusement & recreation services	23	D	D	D	f	D	D
71391	Golf courses & country clubs	6	9 295	3 145	771	222	9.0	—
713910	Golf courses & country clubs	6	9 295	3 145	771	222	9.0	—
71394	Fitness & recreational sports centers	9	7 308	1 384	312	154	23.6	2.4
713940	Fitness & recreational sports centers	9	7 308	1 384	312	154	23.6	2.4
71395	Bowling centers	3	3 031	992	257	117	—	—
713950	Bowling centers	3	3 031	992	257	117	—	—
ROCKLIN, CA								
71	Arts, entertainment, & recreation	7	4 289	1 727	350	180	19.4	.4
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
ROHNERT PARK, CA								
71	Arts, entertainment, & recreation	10	6 276	2 286	429	169	23.1	—
711	Performing arts, spectator sports, & related industries	4	1 553	496	67	12	56.6	—
713	Amusement, gambling, & recreation industries	6	4 723	1 790	362	157	12.1	—
7139	Other amusement & recreation services	5	D	D	D	c	D	D
ROLLING HILLS ESTATES, CA								
71	Arts, entertainment, & recreation	7	3 535	1 082	253	76	64.6	—
711	Performing arts, spectator sports, & related industries	4	1 352	403	97	10	68.6	—
713	Amusement, gambling, & recreation industries	3	2 183	679	156	66	D	—
7139	Other amusement & recreation services	3	2 183	679	156	66	D	—
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
ROSEMEAD, CA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
ROSEVILLE, CA								
71	Arts, entertainment, & recreation	15	5 911	1 328	275	205	38.6	22.3
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 144	542	125	140	18.8	15.3
713940	Fitness & recreational sports centers	5	2 144	542	125	140	18.8	15.3
SACRAMENTO, CA								
71	Arts, entertainment, & recreation	81	96 413	18 839	4 263	1 285	8.3	5.7
711	Performing arts, spectator sports, & related industries	20	6 710	1 470	254	59	26.3	57.5
7111	Performing arts companies	6	3 701	589	81	32	15.5	64.6
71111	Theater companies & dinner theaters	2	D	D	D	a	D	D
711110	Theater companies & dinner theaters	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	61	89 703	17 369	4 009	1 226	7.0	1.8
7132	Gambling industries	5	D	D	D	e	D	D
71329	Other gambling industries	5	D	D	D	e	D	D
713290	Other gambling industries	5	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	e	D	D
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71394	Fitness & recreational sports centers	27	15 906	5 067	1 096	514	19.4	3.4
713940	Fitness & recreational sports centers	27	15 906	5 067	1 096	514	19.4	3.4
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
ST. HELENA, CA								
71	Arts, entertainment, & recreation	4	1 142	539	8	1	100.0	—

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							From administrative records ¹	Estimated ²
SALINAS, CA								
71	Arts, entertainment, & recreation	17	17 831	2 792	598	247	10.5	7.8
711	Performing arts, spectator sports, & related industries	7	12 035	1 248	229	60	7.9	3.3
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	5 796	1 544	369	187	16.1	17.0
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	3 940	1 110	258	139	21.4	—
713940	Fitness & recreational sports centers	5	3 940	1 110	258	139	21.4	—
SAN ANSELMO, CA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
SAN BERNARDINO, CA								
71	Arts, entertainment, & recreation	22	17 612	4 814	1 071	406	12.0	10.0
711	Performing arts, spectator sports, & related industries	9	6 640	1 320	264	100	31.1	24.3
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	10 972	3 494	807	306	.4	1.3
7139	Other amusement & recreation services	12	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
SAN BRUNO, CA								
71	Arts, entertainment, & recreation	7	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	e	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SAN BUENAVENTURA (VENTURA), CA								
71	Arts, entertainment, & recreation	38	20 719	5 066	1 193	474	25.8	4.6
711	Performing arts, spectator sports, & related industries	10	2 160	451	109	22	47.3	43.8
713	Amusement, gambling, & recreation industries	28	18 559	4 615	1 084	452	23.3	—
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	3 972	1 329	318	152	66.8	—
713940	Fitness & recreational sports centers	8	3 972	1 329	318	152	66.8	—
SAN CARLOS, CA								
71	Arts, entertainment, & recreation	4	1 239	623	183	53	46.0	5.6
SAN CLEMENTE, CA								
71	Arts, entertainment, & recreation	13	11 922	3 208	753	299	26.7	26.0
711	Performing arts, spectator sports, & related industries	5	2 432	638	135	107	48.2	51.8
713	Amusement, gambling, & recreation industries	8	9 490	2 570	618	192	21.2	19.4
7139	Other amusement & recreation services	8	9 490	2 570	618	192	21.2	19.4
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SAN DIEGO, CA								
71	Arts, entertainment, & recreation	267	479 499	188 880	35 156	6 439	20.2	3.7
711	Performing arts, spectator sports, & related industries	92	215 115	119 340	20 124	1 431	35.0	2.4
7111	Performing arts companies	29	D	D	D	c	D	D
71111	Theater companies & dinner theaters	15	D	D	D	c	D	D
711110	Theater companies & dinner theaters	15	D	D	D	c	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	f	D	D
71121	Spectator sports	5	D	D	D	f	D	D
711211	Sports teams & clubs	2	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	13	42 740	6 966	1 768	372	5.6	5.2
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
7115	Independent artists, writers, & performers	30	D	D	D	b	D	D
71151	Independent artists, writers, & performers	30	D	D	D	b	D	D
711510	Independent artists, writers, & performers	30	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	172	263 754	69 431	15 011	4 996	7.9	4.8
7131	Amusement parks & arcades	7	D	D	D	g	D	D
71311	Amusement & theme parks	2	D	D	D	g	D	D
713110	Amusement & theme parks	2	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	g	D	D
71312	Amusement arcades	5	D	D	D	c	D	D
713120	Amusement arcades	5	D	D	D	c	D	D
7139	Other amusement & recreation services	163	D	D	D	g	D	D
71391	Golf courses & country clubs	5	8 658	2 265	534	142	2.7	7.2
713910	Golf courses & country clubs	5	8 658	2 265	534	142	2.7	7.2
71393	Marinas	22	21 792	3 805	840	200	39.6	11.9
713930	Marinas	22	21 792	3 805	840	200	39.6	11.9
71394	Fitness & recreational sports centers	74	50 100	17 390	4 099	1 565	10.6	14.1
713940	Fitness & recreational sports centers	74	50 100	17 390	4 099	1 565	10.6	14.1
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	54	D	D	D	e	D	D
713990	All other amusement & recreation industries	54	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	9	2 262	649	104	51	50.3	5.2
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	13	D	D	D	c	D	D
SAN DIMAS, CA								
71	Arts, entertainment, & recreation	15	26 370	6 881	1 257	331	3.6	1.7
711	Performing arts, spectator sports, & related industries	7	3 264	485	170	35	15.0	13.7
713	Amusement, gambling, & recreation industries	8	23 106	6 396	1 087	296	2.0	—
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7131101	Waterparks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
SAN FERNANDO, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN FRANCISCO, CA								
71	Arts, entertainment, & recreation	332	632 293	240 834	60 501	6 402	8.5	4.7
711	Performing arts, spectator sports, & related industries	206	480 702	192 130	47 656	3 145	6.6	5.3
7111	Performing arts companies	73	146 953	34 187	7 432	1 767	4.7	1.1
71111	Theater companies & dinner theaters	26	89 180	26 267	5 611	1 552	.5	.2
711110	Theater companies & dinner theaters	26	89 180	26 267	5 611	1 552	.5	.2
7111102	Theater companies	26	89 180	26 267	5 611	1 552	.5	.2
71113	Musical groups & artists	45	D	D	D	c	D	D
711130	Musical groups & artists	45	D	D	D	c	D	D
7111309	Other music groups & artists	43	57 229	7 750	1 787	200	10.9	2.3
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	26	94 059	15 862	3 440	573	3.2	15.3
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	26	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	26	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	26	D	D	D	c	D	D
7115	Independent artists, writers, & performers	74	29 522	10 752	1 858	206	39.9	9.3
71151	Independent artists, writers, & performers	74	29 522	10 752	1 858	206	39.9	9.3
711510	Independent artists, writers, & performers	74	29 522	10 752	1 858	206	39.9	9.3
712	Museums, historical sites, & similar institutions	6	10 916	3 536	704	147	9.3	15.9
7121	Museums, historical sites, & similar institutions	6	10 916	3 536	704	147	9.3	15.9
71211	Museums	5	D	D	D	b	D	D
712110	Museums	5	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	b	D	D
712130	Zoos & botanical gardens	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	120	140 675	45 168	12 141	3 110	14.8	1.8
7131	Amusement parks & arcades	6	4 527	1 067	274	163	—	1.9
71312	Amusement arcades	5	D	D	D	c	D	D
713120	Amusement arcades	5	D	D	D	c	D	D
7139	Other amusement & recreation services	114	136 148	44 101	11 867	2 947	15.3	1.8
71391	Golf courses & country clubs	9	13 583	3 112	1 088	235	23.8	—
713910	Golf courses & country clubs	9	13 583	3 112	1 088	235	23.8	—
71393	Marinas	5	D	D	D	e	D	D
713930	Marinas	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	64	58 779	20 838	4 455	2 006	17.2	2.7
713940	Fitness & recreational sports centers	64	58 779	20 838	4 455	2 006	17.2	2.7
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	33	D	D	D	e	D	D
713990	All other amusement & recreation industries	33	D	D	D	e	D	D
SAN GABRIEL, CA								
71	Arts, entertainment, & recreation	8	1 826	405	104	44	53.7	9.6
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
SANGER, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SAN JACINTO, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN JOSE, CA								
71	Arts, entertainment, & recreation	106	209 438	82 763	23 032	2 907	30.6	3.6
711	Performing arts, spectator sports, & related industries	30	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
71110	Theater companies & dinner theaters	3	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	4	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	34 352	3 004	484	105	61.7	—
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	b	D	D
712120	Historical sites	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	73	110 283	41 742	9 593	2 484	34.4	6.9
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	f	D	D
713290	Other gambling industries	1	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	f	D	D
7139	Other amusement & recreation services	69	D	D	D	g	D	D
71391	Golf courses & country clubs	7	17 180	8 391	1 995	318	3.9	—
713910	Golf courses & country clubs	7	17 180	8 391	1 995	318	3.9	—
71394	Fitness & recreational sports centers	34	41 055	12 370	2 948	1 072	16.4	14.6
713940	Fitness & recreational sports centers	34	41 055	12 370	2 948	1 072	16.4	14.6
71395	Bowling centers	6	6 483	2 501	528	181	2.9	—
713950	Bowling centers	6	6 483	2 501	528	181	2.9	—
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D
SAN JUAN CAPISTRANO, CA								
71	Arts, entertainment, & recreation	14	12 913	5 160	1 152	294	5.8	7.0
711	Performing arts, spectator sports, & related industries	4	5 751	2 992	676	165	5.5	—
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	7 162	2 168	476	129	6.0	12.6
7139	Other amusement & recreation services	10	7 162	2 168	476	129	6.0	12.6
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
SAN LEANDRO, CA								
71	Arts, entertainment, & recreation	11	5 220	1 460	291	134	31.6	4.4
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	3 326	883	191	100	25.0	5.1
713940	Fitness & recreational sports centers	5	3 326	883	191	100	25.0	5.1
SAN LUIS OBISPO, CA								
71	Arts, entertainment, & recreation	15	4 709	1 831	346	121	42.7	1.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	2 549	854	168	109	41.9	3.0
7139	Other amusement & recreation services	9	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN MARCOS, CA								
71	Arts, entertainment, & recreation	15	11 064	3 111	519	251	48.1	22.9
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 649	972	189	134	55.5	—
713940	Fitness & recreational sports centers	6	2 649	972	189	134	55.5	—
SAN MARINO, CA								
71	Arts, entertainment, & recreation	5	1 923	805	223	18	54.7	5.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
SAN MATEO, CA								
71	Arts, entertainment, & recreation	39	39 091	17 947	3 686	730	16.0	.6
711	Performing arts, spectator sports, & related industries	29	30 255	15 341	3 041	556	20.2	.2
7111	Performing arts companies	3	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7112	Spectator sports	22	27 170	14 339	2 781	474	13.0	.2
71121	Spectator sports	22	27 170	14 339	2 781	474	13.0	.2
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	20	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	8 836	2 606	645	174	1.8	2.3
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	3 244	959	223	107	3.0	6.2
713940	Fitness & recreational sports centers	5	3 244	959	223	107	3.0	6.2
SAN PABLO, CA								
71	Arts, entertainment, & recreation	5	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	2	D	D	D	f	D	D
713290	Other gambling industries	2	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	f	D	D
7139	Other amusement & recreation services	3	2 294	727	175	67	D	—
71394	Fitness & recreational sports centers	3	2 294	727	175	67	D	—
713940	Fitness & recreational sports centers	3	2 294	727	175	67	D	—
SAN RAFAEL, CA								
71	Arts, entertainment, & recreation	31	23 767	5 986	932	303	16.5	8.6
711	Performing arts, spectator sports, & related industries	13	11 503	2 861	299	63	16.1	7.7
7111	Performing arts companies	6	8 362	2 298	167	37	8.5	—
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	12 264	3 125	633	240	16.8	9.4
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	3 295	906	191	105	17.7	34.9
713940	Fitness & recreational sports centers	6	3 295	906	191	105	17.7	34.9
SAN RAMON, CA								
71	Arts, entertainment, & recreation	12	23 093	7 989	1 904	898	2.6	.5
713	Amusement, gambling, & recreation industries	9	22 922	7 948	1 896	887	2.0	.4
7139	Other amusement & recreation services	7	D	D	D	f	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	14 876	5 625	1 379	729	—	.7
713940	Fitness & recreational sports centers	4	14 876	5 625	1 379	729	—	.7

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SANTA ANA, CA								
71	Arts, entertainment, & recreation	28	52 951	16 123	4 129	542	8.0	3.7
711	Performing arts, spectator sports, & related industries	14	40 372	13 128	3 397	284	9.0	2.2
7111	Performing arts companies	7	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711219	Other spectator sports	3	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
SANTA BARBARA, CA								
71	Arts, entertainment, & recreation	43	28 284	10 267	2 453	395	24.9	1.8
711	Performing arts, spectator sports, & related industries	24	15 135	6 631	1 598	63	34.1	1.3
7115	Independent artists, writers, & performers	19	13 949	6 489	1 582	59	28.7	1.3
71151	Independent artists, writers, & performers	19	13 949	6 489	1 582	59	28.7	1.3
711510	Independent artists, writers, & performers	19	13 949	6 489	1 582	59	28.7	1.3
713	Amusement, gambling, & recreation industries	19	13 149	3 636	855	332	14.2	2.4
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	7 305	2 029	491	213	17.5	1.1
713940	Fitness & recreational sports centers	7	7 305	2 029	491	213	17.5	1.1
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
SANTA CLARA, CA								
71	Arts, entertainment, & recreation	24	100 472	28 589	5 727	2 699	4.5	.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	96 265	27 174	5 399	2 614	4.3	—
7131	Amusement parks & arcades	1	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	9	D	D	D	e	D	D
713940	Fitness & recreational sports centers	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
SANTA CLARITA, CA								
71	Arts, entertainment, & recreation	40	23 063	8 503	2 185	369	11.5	12.0
711	Performing arts, spectator sports, & related industries	20	13 867	5 707	1 408	89	11.1	17.4
7115	Independent artists, writers, & performers	11	12 310	4 904	1 293	65	4.2	19.6
71151	Independent artists, writers, & performers	11	12 310	4 904	1 293	65	4.2	19.6
711510	Independent artists, writers, & performers	11	12 310	4 904	1 293	65	4.2	19.6
713	Amusement, gambling, & recreation industries	20	9 196	2 796	777	280	12.1	3.9
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	13	5 544	1 833	526	157	13.1	3.0
713940	Fitness & recreational sports centers	13	5 544	1 833	526	157	13.1	3.0
SANTA CRUZ, CA								
71	Arts, entertainment, & recreation	27	35 600	13 124	2 873	966	8.9	3.1
711	Performing arts, spectator sports, & related industries	9	4 500	1 579	284	78	29.9	8.0
713	Amusement, gambling, & recreation industries	18	31 100	11 545	2 589	888	5.9	2.4
7131	Amusement parks & arcades	1	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SANTA FE SPRINGS, CA								
71	Arts, entertainment, & recreation	11	7 087	1 371	406	163	26.4	10.6
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
SANTA MARIA, CA								
71	Arts, entertainment, & recreation	10	4 682	971	192	114	25.7	7.3
713	Amusement, gambling, & recreation industries	10	4 682	971	192	114	25.7	7.3
7139	Other amusement & recreation services	8	D	D	D	b	D	D
SANTA MONICA, CA								
71	Arts, entertainment, & recreation	403	329 416	170 935	38 394	1 697	22.4	4.7
711	Performing arts, spectator sports, & related industries	367	296 234	159 145	36 027	901	18.0	5.0
7111	Performing arts companies	52	42 078	14 809	3 119	255	22.1	9.9
71111	Theater companies & dinner theaters	9	6 086	3 448	207	24	48.6	2.7
711110	Theater companies & dinner theaters	9	6 086	3 448	207	24	48.6	2.7
7111102	Theater companies	9	6 086	3 448	207	24	48.6	2.7
71113	Musical groups & artists	30	27 079	7 407	1 025	153	20.4	4.8
711130	Musical groups & artists	30	27 079	7 407	1 025	153	20.4	4.8
7111309	Other music groups & artists	28	D	D	D	c	D	D
71119	Other performing arts companies	13	8 913	3 954	1 887	78	9.0	30.5
711190	Other performing arts companies	13	8 913	3 954	1 887	78	9.0	30.5
7111909	Other performing arts companies (except circuses)	13	8 913	3 954	1 887	78	9.0	30.5
7112	Spectator sports	7	3 466	1 504	283	87	84.0	3.7
71121	Spectator sports	7	3 466	1 504	283	87	84.0	3.7
7113	Promoters of performing arts, sports, & similar events	15	18 780	5 656	1 152	49	11.6	5.1
71132	Promoters of performing arts, sports, & similar events w/o facil	15	18 780	5 656	1 152	49	11.6	5.1
711320	Promoters of performing arts, sports, & similar events w/o facil	15	18 780	5 656	1 152	49	11.6	5.1
7114	Agents/managers for artists, athletes, & other public figures	24	18 227	10 657	3 105	64	12.3	1.5
71141	Agents/managers for artists, athletes, & other public figures	24	18 227	10 657	3 105	64	12.3	1.5
711410	Agents/managers for artists, athletes, & other public figures	24	18 227	10 657	3 105	64	12.3	1.5
7115	Independent artists, writers, & performers	269	213 683	126 519	28 368	446	17.1	4.3
71151	Independent artists, writers, & performers	269	213 683	126 519	28 368	446	17.1	4.3
711510	Independent artists, writers, & performers	269	213 683	126 519	28 368	446	17.1	4.3
713	Amusement, gambling, & recreation industries	34	D	D	D	f	D	D
7131	Amusement parks & arcades	4	15 636	5 954	1 240	411	88.7	—
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
71312	Amusement arcades	3	D	D	D	c	D	D
713120	Amusement arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	17	11 926	4 468	877	287	33.9	—
713940	Fitness & recreational sports centers	17	11 926	4 468	877	287	33.9	—
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
SANTA PAULA, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SANTA ROSA, CA								
71	Arts, entertainment, & recreation	39	36 512	11 726	2 049	688	47.0	6.5
711	Performing arts, spectator sports, & related industries	11	18 067	3 786	351	105	60.5	7.9
7111	Performing arts companies	2	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7115	Independent artists, writers, & performers	5	D	D	D	b	D	D
71151	Independent artists, writers, & performers	5	D	D	D	b	D	D
711510	Independent artists, writers, & performers	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	18 445	7 940	1 698	583	33.7	5.1
7139	Other amusement & recreation services	23	D	D	D	f	D	D
71394	Fitness & recreational sports centers	15	9 776	3 901	817	331	18.8	2.9
713940	Fitness & recreational sports centers	15	9 776	3 901	817	331	18.8	2.9

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SANTEE, CA								
71	Arts, entertainment, & recreation	12	8 992	2 920	682	207	7.8	3.6
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
SARATOGA, CA								
71	Arts, entertainment, & recreation	6	3 769	1 749	369	95	7.6	4.7
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
SAUSALITO, CA								
71	Arts, entertainment, & recreation	26	21 875	5 441	1 017	117	15.8	1.5
711	Performing arts, spectator sports, & related industries	18	12 763	3 648	504	43	20.1	2.5
7111	Performing arts companies	8	5 332	1 876	152	18	20.4	5.3
71113	Musical groups & artists	7	D	D	D	a	D	D
711130	Musical groups & artists	7	D	D	D	a	D	D
7111309	Other music groups & artists	6	D	D	D	a	D	D
7115	Independent artists, writers, & performers	7	5 954	1 261	306	17	—	.7
71151	Independent artists, writers, & performers	7	5 954	1 261	306	17	—	.7
711510	Independent artists, writers, & performers	7	5 954	1 261	306	17	—	.7
713	Amusement, gambling, & recreation industries	8	9 112	1 793	513	74	9.9	—
7139	Other amusement & recreation services	8	9 112	1 793	513	74	9.9	—
71393	Marinas	5	7 066	1 331	418	39	9.4	—
713930	Marinas	5	7 066	1 331	418	39	9.4	—
71394	Fitness & recreational sports centers	3	2 046	462	95	35	D	—
713940	Fitness & recreational sports centers	3	2 046	462	95	35	D	—
SCOTTS VALLEY, CA								
71	Arts, entertainment, & recreation	8	3 149	984	203	143	66.5	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
SEAL BEACH, CA								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	7 626	3 371	798	215	10.0	.6
7139	Other amusement & recreation services	5	7 626	3 371	798	215	10.0	.6
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
SEASIDE, CA								
71	Arts, entertainment, & recreation	3	364	70	17	8	52.5	47.5
SEBASTOPOL, CA								
71	Arts, entertainment, & recreation	5	1 689	358	79	104	62.5	—
SELMA, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHAFTER, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SHASTA LAKE, CA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SIERRA MADRE, CA								
71	Arts, entertainment, & recreation	6	3 055	1 477	52	11	42.7	—
711	Performing arts, spectator sports, & related industries	6	3 055	1 477	52	11	42.7	—

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
SIMI VALLEY, CA								
71	Arts, entertainment, & recreation	21	18 486	5 727	1 241	555	13.3	9.5
713	Amusement, gambling, & recreation industries	16	17 683	5 255	1 198	545	13.9	9.9
7139	Other amusement & recreation services	15	D	D	D	f	D	D
71391	Golf courses & country clubs	5	6 777	2 388	539	174	18.3	—
713910	Golf courses & country clubs	5	6 777	2 388	539	174	18.3	—
71394	Fitness & recreational sports centers	5	6 602	1 788	397	253	6.1	26.5
713940	Fitness & recreational sports centers	5	6 602	1 788	397	253	6.1	26.5
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
SOLANA BEACH, CA								
71	Arts, entertainment, & recreation	12	11 282	2 764	646	168	13.3	.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
SONOMA, CA								
71	Arts, entertainment, & recreation	5	1 334	428	95	47	96.6	3.4
SONORA, CA								
71	Arts, entertainment, & recreation	7	1 870	604	119	62	23.4	1.8
713	Amusement, gambling, & recreation industries	7	1 870	604	119	62	23.4	1.8
7139	Other amusement & recreation services	6	D	D	D	b	D	D
SOUTH EL MONTE, CA								
71	Arts, entertainment, & recreation	5	1 108	416	81	30	33.9	17.6
SOUTH GATE, CA								
71	Arts, entertainment, & recreation	5	1 171	108	25	18	51.1	30.7
SOUTH LAKE TAHOE, CA								
71	Arts, entertainment, & recreation	17	38 797	10 156	3 740	1 230	5.7	2.3
713	Amusement, gambling, & recreation industries	17	38 797	10 156	3 740	1 230	5.7	2.3
7139	Other amusement & recreation services	16	D	D	D	g	D	D
71392	Skiing facilities	2	D	D	D	g	D	D
713920	Skiing facilities	2	D	D	D	g	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
SOUTH PASADENA, CA								
71	Arts, entertainment, & recreation	12	8 451	4 308	454	135	7.8	3.8
711	Performing arts, spectator sports, & related industries	11	D	D	D	c	D	D
7115	Independent artists, writers, & performers	9	6 756	3 799	344	6	9.7	—
71151	Independent artists, writers, & performers	9	6 756	3 799	344	6	9.7	—
711510	Independent artists, writers, & performers	9	6 756	3 799	344	6	9.7	—
SOUTH SAN FRANCISCO, CA								
71	Arts, entertainment, & recreation	13	11 017	2 708	603	153	18.9	21.3
711	Performing arts, spectator sports, & related industries	5	7 801	1 841	398	62	14.8	22.1
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	3 216	867	205	91	28.7	19.3
7139	Other amusement & recreation services	8	3 216	867	205	91	28.7	19.3
STANTON, CA								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
STOCKTON, CA								
71	Arts, entertainment, & recreation	42	22 376	7 248	1 708	660	5.7	6.6
713	Amusement, gambling, & recreation industries	35	21 190	6 870	1 626	621	5.1	3.8
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	7 794	2 501	621	269	4.7	2.2
713940	Fitness & recreational sports centers	13	7 794	2 501	621	269	4.7	2.2
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
SUISUN CITY, CA								
71	Arts, entertainment, & recreation	4	548	167	52	38	35.0	—
SUNNYVALE, CA								
71	Arts, entertainment, & recreation	20	12 735	3 262	609	227	25.7	6.7
711	Performing arts, spectator sports, & related industries	9	4 940	1 082	114	47	32.9	12.8
713	Amusement, gambling, & recreation industries	11	7 795	2 180	495	180	21.2	2.8
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
SUSANVILLE, CA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
TAFT, CA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
TEHACHAPI, CA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TEMECULA, CA								
71	Arts, entertainment, & recreation	13	9 179	2 869	649	231	15.1	26.1
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71391	Golf courses & country clubs	3	5 647	1 863	454	122	—	42.3
713910	Golf courses & country clubs	3	5 647	1 863	454	122	—	42.3
71394	Fitness & recreational sports centers	5	2 498	604	164	101	45.6	—
713940	Fitness & recreational sports centers	5	2 498	604	164	101	45.6	—
TEMPLE CITY, CA								
71	Arts, entertainment, & recreation	4	653	171	15	10	41.8	58.2
THOUSAND OAKS, CA								
71	Arts, entertainment, & recreation	45	23 329	10 519	1 498	272	6.7	11.0
711	Performing arts, spectator sports, & related industries	30	13 379	7 626	839	58	3.4	9.2
7111	Performing arts companies	8	3 901	1 307	212	25	2.0	.8
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7111309	Other music groups & artists	6	D	D	D	a	D	D
7115	Independent artists, writers, & performers	19	9 180	6 188	615	24	3.3	12.1
71151	Independent artists, writers, & performers	19	9 180	6 188	615	24	3.3	12.1
711510	Independent artists, writers, & performers	19	9 180	6 188	615	24	3.3	12.1
713	Amusement, gambling, & recreation industries	15	9 950	2 893	659	214	11.1	13.4
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
TIBURON, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7115	Independent artists, writers, & performers	1	D	D	D	b	D	D
71151	Independent artists, writers, & performers	1	D	D	D	b	D	D
711510	Independent artists, writers, & performers	1	D	D	D	b	D	D

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TORRANCE, CA								
71	Arts, entertainment, & recreation	37	53 370	20 299	3 133	923	8.5	2.7
711	Performing arts, spectator sports, & related industries	12	26 992	13 587	1 597	370	1.7	.3
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	e	D	D
7115	Independent artists, writers, & performers	5	D	D	D	b	D	D
71151	Independent artists, writers, & performers	5	D	D	D	b	D	D
711510	Independent artists, writers, & performers	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	26 378	6 712	1 536	553	15.5	5.2
7139	Other amusement & recreation services	23	D	D	D	f	D	D
71394	Fitness & recreational sports centers	15	16 937	4 342	987	336	6.3	8.0
713940	Fitness & recreational sports centers	15	16 937	4 342	987	336	6.3	8.0
71395	Bowling centers	3	5 841	1 959	458	170	—	—
713950	Bowling centers	3	5 841	1 959	458	170	—	—
TRACY, CA								
71	Arts, entertainment, & recreation	10	4 914	1 071	257	107	17.7	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
TRUCKEE, CA *								
71	Arts, entertainment, & recreation	5	2 462	607	108	23	55.4	22.1
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
TULARE, CA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
TURLOCK, CA								
71	Arts, entertainment, & recreation	13	2 172	618	181	83	23.5	5.9
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
TUSTIN, CA								
71	Arts, entertainment, & recreation	17	34 051	8 968	2 296	721	2.4	1.5
711	Performing arts, spectator sports, & related industries	4	2 938	1 186	279	129	14.3	—
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	31 113	7 782	2 017	592	1.3	1.7
7139	Other amusement & recreation services	12	D	D	D	f	D	D
71391	Golf courses & country clubs	3	D	D	D	e	D	D
713910	Golf courses & country clubs	3	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
TWENTYNINE PALMS, CA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
UKIAH, CA								
71	Arts, entertainment, & recreation	7	2 186	765	188	99	44.8	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
UNION CITY, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
UPLAND, CA								
71	Arts, entertainment, & recreation	14	11 444	2 535	594	229	14.7	5.8
711	Performing arts, spectator sports, & related industries	4	1 506	111	32	5	80.1	—
713	Amusement, gambling, & recreation industries	10	9 938	2 424	562	224	4.8	6.7
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 001	457	114	69	15.3	—
713940	Fitness & recreational sports centers	4	2 001	457	114	69	15.3	—
VACAVILLE, CA								
71	Arts, entertainment, & recreation	8	4 500	1 634	392	188	17.5	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
VALLEJO, CA								
71	Arts, entertainment, & recreation	15	42 423	6 920	1 703	484	2.5	3.7
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7131	Amusement parks & arcades	1	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	5 551	1 911	490	224	1.5	25.0
713940	Fitness & recreational sports centers	7	5 551	1 911	490	224	1.5	25.0
VICTORVILLE, CA								
71	Arts, entertainment, & recreation	8	6 559	2 285	584	215	.9	12.0
713	Amusement, gambling, & recreation industries	8	6 559	2 285	584	215	.9	12.0
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	3 503	1 233	316	131	—	22.6
713940	Fitness & recreational sports centers	4	3 503	1 233	316	131	—	22.6
VILLA PARK, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VISALIA, CA								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
VISTA, CA								
71	Arts, entertainment, & recreation	9	18 788	5 516	1 134	306	2.3	—
711	Performing arts, spectator sports, & related industries	4	9 813	3 029	546	70	2.9	—
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711219	Other spectator sports	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	8 975	2 487	588	236	1.6	—
7139	Other amusement & recreation services	5	8 975	2 487	588	236	1.6	—
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	b	D	D
WALNUT, CA								
71	Arts, entertainment, & recreation	5	1 665	202	55	18	60.9	20.8

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WALNUT CREEK, CA								
71	Arts, entertainment, & recreation	25	16 240	5 122	987	469	41.4	11.1
711	Performing arts, spectator sports, & related industries	6	3 399	1 016	51	11	42.9	51.8
713	Amusement, gambling, & recreation industries	19	12 841	4 106	936	458	41.0	.3
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	7 001	2 460	563	266	31.1	.5
713940	Fitness & recreational sports centers	10	7 001	2 460	563	266	31.1	.5
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
WATSONVILLE, CA								
71	Arts, entertainment, & recreation	4	4 683	1 501	444	167	1.7	—
713	Amusement, gambling, & recreation industries	4	4 683	1 501	444	167	1.7	—
7139	Other amusement & recreation services	4	4 683	1 501	444	167	1.7	—
WEED, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST COVINA, CA								
71	Arts, entertainment, & recreation	6	8 003	1 829	406	187	1.9	12.4
713	Amusement, gambling, & recreation industries	6	8 003	1 829	406	187	1.9	12.4
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
WEST HOLLYWOOD, CA								
71	Arts, entertainment, & recreation	254	264 003	140 684	25 949	1 001	11.1	4.0
711	Performing arts, spectator sports, & related industries	241	254 661	136 730	24 802	800	11.3	3.7
7111	Performing arts companies	46	36 078	15 632	2 775	218	10.4	3.8
71111	Theater companies & dinner theaters	8	2 881	855	108	15	46.0	41.3
711110	Theater companies & dinner theaters	8	2 881	855	108	15	46.0	41.3
71113	Musical groups & artists	29	23 254	9 433	1 811	105	7.9	.8
711130	Musical groups & artists	29	23 254	9 433	1 811	105	7.9	.8
7111309	Other music groups & artists	29	23 254	9 433	1 811	105	7.9	.8
71119	Other performing arts companies	9	9 943	5 344	856	98	6.1	—
711190	Other performing arts companies	9	9 943	5 344	856	98	6.1	—
7111909	Other performing arts companies (except circuses)	9	9 943	5 344	856	98	6.1	—
7113	Promoters of performing arts, sports, & similar events	18	21 600	4 639	1 464	40	32.6	3.5
71132	Promoters of performing arts, sports, & similar events w/o facil	15	20 788	4 297	1 418	32	31.8	3.7
711320	Promoters of performing arts, sports, & similar events w/o facil	15	20 788	4 297	1 418	32	31.8	3.7
7114	Agents/managers for artists, athletes, & other public figures	52	63 034	28 591	7 022	364	4.0	4.7
71141	Agents/managers for artists, athletes, & other public figures	52	63 034	28 591	7 022	364	4.0	4.7
711410	Agents/managers for artists, athletes, & other public figures	52	63 034	28 591	7 022	364	4.0	4.7
7115	Independent artists, writers, & performers	125	133 949	87 868	13 541	178	11.6	3.2
71151	Independent artists, writers, & performers	125	133 949	87 868	13 541	178	11.6	3.2
711510	Independent artists, writers, & performers	125	133 949	87 868	13 541	178	11.6	3.2
713	Amusement, gambling, & recreation industries	13	9 342	3 954	1 147	201	5.5	13.6
7139	Other amusement & recreation services	13	9 342	3 954	1 147	201	5.5	13.6
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
WESTLAKE VILLAGE, CA								
71	Arts, entertainment, & recreation	13	4 817	2 139	227	54	39.3	21.8
711	Performing arts, spectator sports, & related industries	11	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
WESTMINSTER, CA								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
WEST SACRAMENTO, CA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WHITTIER, CA								
71	Arts, entertainment, & recreation	16	10 981	5 009	863	258	8.3	5.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 972	1 087	273	109	24.1	.7
713940	Fitness & recreational sports centers	5	2 972	1 087	273	109	24.1	.7
WILLITS, CA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
WINDSOR, CA *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WOODLAND, CA								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WOODSIDE, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
YORBA LINDA, CA								
71	Arts, entertainment, & recreation	6	18 551	4 427	865	199	.5	.4
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
YOUNTVILLE, CA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
YREKA, CA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
YUBA CITY, CA								
71	Arts, entertainment, & recreation	10	4 589	1 379	343	149	23.2	.2
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
YUCAIPA, CA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
YUCCA VALLEY, CA								
71	Arts, entertainment, & recreation	5	1 060	326	68	41	7.8	9.8

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							From administrative records ¹	Estimated ²
BALANCE OF ALAMEDA COUNTY, CA								
71	Arts, entertainment, & recreation	22	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71391	Golf courses & country clubs	6	16 867	6 598	1 439	330	—	2.7
713910	Golf courses & country clubs	6	16 867	6 598	1 439	330	—	2.7
71394	Fitness & recreational sports centers	9	3 308	852	204	75	28.2	1.3
713940	Fitness & recreational sports centers	9	3 308	852	204	75	28.2	1.3
BALANCE OF ALPINE COUNTY, CA								
71	Arts, entertainment, & recreation	4	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	g	D	D
7139	Other amusement & recreation services	4	D	D	D	g	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
BALANCE OF AMADOR COUNTY, CA								
71	Arts, entertainment, & recreation	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
BALANCE OF BUTTE COUNTY, CA								
71	Arts, entertainment, & recreation	16	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
BALANCE OF CALAVERAS COUNTY, CA								
71	Arts, entertainment, & recreation	16	6 428	1 505	237	91	46.0	11.8
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
BALANCE OF COLUSA COUNTY, CA								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
BALANCE OF CONTRA COSTA COUNTY, CA								
71	Arts, entertainment, & recreation	60	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	8	3 145	1 497	180	15	29.7	—
71151	Independent artists, writers, & performers	8	3 145	1 497	180	15	29.7	—
711510	Independent artists, writers, & performers	8	3 145	1 497	180	15	29.7	—
713	Amusement, gambling, & recreation industries	47	D	D	D	f	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71391	Golf courses & country clubs	6	D	D	D	e	D	D
713910	Golf courses & country clubs	6	D	D	D	e	D	D
71393	Marinas	19	D	D	D	c	D	D
713930	Marinas	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	3 776	1 069	175	53	26.2	1.5
713990	All other amusement & recreation industries	11	3 776	1 069	175	53	26.2	1.5
BALANCE OF DEL NORTE COUNTY, CA								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF EL DORADO COUNTY, CA								
71	Arts, entertainment, & recreation	32	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	12	3 509	871	99	99	72.9	11.1
713990	All other amusement & recreation industries	12	3 509	871	99	99	72.9	11.1
BALANCE OF FRESNO COUNTY, CA								
71	Arts, entertainment, & recreation	25	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	g	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	2	D	D	D	f	D	D
713290	Other gambling industries	2	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	f	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	1 477	410	38	26	75.2	24.8
713940	Fitness & recreational sports centers	5	1 477	410	38	26	75.2	24.8
BALANCE OF GLENN COUNTY, CA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF HUMBOLDT COUNTY, CA								
71	Arts, entertainment, & recreation	12	15 765	2 313	567	195	4.2	4.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF IMPERIAL COUNTY, CA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF INYO COUNTY, CA								
71	Arts, entertainment, & recreation	8	4 985	2 582	504	153	18.8	—
713	Amusement, gambling, & recreation industries	8	4 985	2 582	504	153	18.8	—
BALANCE OF KERN COUNTY, CA								
71	Arts, entertainment, & recreation	39	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	f	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
BALANCE OF KINGS COUNTY, CA								
71	Arts, entertainment, & recreation	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	e	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF LAKE COUNTY, CA								
71	Arts, entertainment, & recreation	12	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7132	Gambling industries	3	D	D	D	e	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF LASSEN COUNTY, CA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LOS ANGELES COUNTY, CA								
71	Arts, entertainment, & recreation	224	292 453	85 638	15 443	7 129	11.7	7.9
711	Performing arts, spectator sports, & related industries	152	D	D	D	f	D	D
7111	Performing arts companies	29	D	D	D	c	D	D
71111	Theater companies & dinner theaters	7	3 498	1 279	139	43	7.3	79.8
711110	Theater companies & dinner theaters	7	3 498	1 279	139	43	7.3	79.8
71113	Musical groups & artists	16	D	D	D	c	D	D
711130	Musical groups & artists	16	D	D	D	c	D	D
7111309	Other music groups & artists	13	D	D	D	b	D	D
71119	Other performing arts companies	5	2 660	1 181	139	87	15.8	12.4
711190	Other performing arts companies	5	2 660	1 181	139	87	15.8	12.4
7111909	Other performing arts companies (except circuses)	5	2 660	1 181	139	87	15.8	12.4
7112	Spectator sports	12	D	D	D	c	D	D
71121	Spectator sports	12	D	D	D	c	D	D
711219	Other spectator sports	9	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	9	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	95	48 403	23 560	3 352	205	18.6	14.2
71151	Independent artists, writers, & performers	95	48 403	23 560	3 352	205	18.6	14.2
711510	Independent artists, writers, & performers	95	48 403	23 560	3 352	205	18.6	14.2
713	Amusement, gambling, & recreation industries	72	D	D	D	i	D	D
7131	Amusement parks & arcades	5	D	D	D	i	D	D
71311	Amusement & theme parks	1	D	D	D	i	D	D
713110	Amusement & theme parks	1	D	D	D	i	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	i	D	D
7139	Other amusement & recreation services	66	D	D	D	g	D	D
71391	Golf courses & country clubs	19	D	D	D	f	D	D
713910	Golf courses & country clubs	19	D	D	D	f	D	D
71393	Marinas	10	D	D	D	b	D	D
713930	Marinas	10	D	D	D	b	D	D
71394	Fitness & recreational sports centers	17	D	D	D	c	D	D
713940	Fitness & recreational sports centers	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	c	D	D
713990	All other amusement & recreation industries	17	D	D	D	c	D	D
BALANCE OF MADERA COUNTY, CA								
71	Arts, entertainment, & recreation	8	2 173	635	111	43	54.8	10.9
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF MARIN COUNTY, CA								
71	Arts, entertainment, & recreation	33	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
7115	Independent artists, writers, & performers	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MARIPOSA COUNTY, CA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF MENDOCINO COUNTY, CA								
71	Arts, entertainment, & recreation	16	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7132	Gambling industries	3	D	D	D	e	D	D
BALANCE OF MERCED COUNTY, CA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF MONO COUNTY, CA								
71	Arts, entertainment, & recreation	5	679	153	24	5	39.5	4.3
BALANCE OF MONTEREY COUNTY, CA								
71	Arts, entertainment, & recreation	26	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
7115	Independent artists, writers, & performers	8	D	D	D	a	D	D
71151	Independent artists, writers, & performers	8	D	D	D	a	D	D
711510	Independent artists, writers, & performers	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 435	493	104	53	28.2	2.2
713940	Fitness & recreational sports centers	4	1 435	493	104	53	28.2	2.2
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF NAPA COUNTY, CA								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF NEVADA COUNTY, CA								
71	Arts, entertainment, & recreation	17	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	f	D	D
7139	Other amusement & recreation services	13	D	D	D	f	D	D
71399	All other amusement & recreation industries	6	D	D	D	c	D	D
713990	All other amusement & recreation industries	6	D	D	D	c	D	D
BALANCE OF ORANGE COUNTY, CA								
71	Arts, entertainment, & recreation	39	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	f	D	D
7139	Other amusement & recreation services	27	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	D	D	D	e	D	D
713940	Fitness & recreational sports centers	16	D	D	D	e	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PLACER COUNTY, CA								
71	Arts, entertainment, & recreation	48	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	2	D	D	D	a	D	D
711110	Theater companies & dinner theaters	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	41	D	D	D	g	D	D
7139	Other amusement & recreation services	39	D	D	D	g	D	D
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71392	Skiing facilities	5	D	D	D	g	D	D
713920	Skiing facilities	5	D	D	D	g	D	D
71393	Marinas	5	D	D	D	b	D	D
713930	Marinas	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
BALANCE OF PLUMAS COUNTY, CA								
71	Arts, entertainment, & recreation	11	4 469	1 174	71	37	12.4	54.9
713	Amusement, gambling, & recreation industries	11	4 469	1 174	71	37	12.4	54.9
7139	Other amusement & recreation services	11	4 469	1 174	71	37	12.4	54.9
BALANCE OF RIVERSIDE COUNTY, CA								
71	Arts, entertainment, & recreation	57	115 980	37 351	8 964	2 166	7.8	38.7
711	Performing arts, spectator sports, & related industries	21	D	D	D	b	D	D
7112	Spectator sports	9	D	D	D	b	D	D
71121	Spectator sports	9	D	D	D	b	D	D
711219	Other spectator sports	8	D	D	D	a	D	D
7115	Independent artists, writers, & performers	5	D	D	D	a	D	D
71151	Independent artists, writers, & performers	5	D	D	D	a	D	D
711510	Independent artists, writers, & performers	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	36	D	D	D	g	D	D
7132	Gambling industries	3	D	D	D	g	D	D
71321	Casinos (except casino hotels)	3	D	D	D	g	D	D
713210	Casinos (except casino hotels)	3	D	D	D	g	D	D
7139	Other amusement & recreation services	33	D	D	D	f	D	D
71391	Golf courses & country clubs	13	27 064	8 898	2 051	523	2.8	7.0
713910	Golf courses & country clubs	13	27 064	8 898	2 051	523	2.8	7.0
71394	Fitness & recreational sports centers	9	D	D	D	e	D	D
713940	Fitness & recreational sports centers	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
BALANCE OF SACRAMENTO COUNTY, CA								
71	Arts, entertainment, & recreation	144	146 420	63 466	18 229	3 342	16.7	7.2
711	Performing arts, spectator sports, & related industries	35	D	D	D	g	D	D
7111	Performing arts companies	8	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	c	D	D
71121	Spectator sports	8	D	D	D	c	D	D
7112119	Other professional sports clubs	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	10	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SACRAMENTO COUNTY, CA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	109	D	D	D	g	D	D
7131	Amusement parks & arcades	10	4 947	1 302	281	143	11.9	26.8
71312	Amusement arcades	10	4 947	1 302	281	143	11.9	26.8
713120	Amusement arcades	10	4 947	1 302	281	143	11.9	26.8
7139	Other amusement & recreation services	94	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	e	D	D
713910	Golf courses & country clubs	12	D	D	D	e	D	D
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	46	D	D	D	f	D	D
713940	Fitness & recreational sports centers	46	D	D	D	f	D	D
7139405	Roller skating rinks	5	D	D	D	c	D	D
71395	Bowling centers	8	D	D	D	c	D	D
713950	Bowling centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	3 608	768	180	115	66.1	8.0
713990	All other amusement & recreation industries	16	3 608	768	180	115	66.1	8.0
BALANCE OF SAN BENITO COUNTY, CA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
BALANCE OF SAN BERNARDINO COUNTY, CA								
71	Arts, entertainment, & recreation	50	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
711119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	37	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	32	D	D	D	f	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	10	5 384	1 833	424	149	11.2	4.3
713940	Fitness & recreational sports centers	10	5 384	1 833	424	149	11.2	4.3
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	a	D	D
BALANCE OF SAN DIEGO COUNTY, CA								
71	Arts, entertainment, & recreation	97	256 089	84 232	19 419	4 532	5.5	2.3
711	Performing arts, spectator sports, & related industries	41	D	D	D	e	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7111102	Theater companies	1	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
7112	Spectator sports	13	D	D	D	b	D	D
71121	Spectator sports	13	D	D	D	b	D	D
711219	Other spectator sports	13	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SAN DIEGO COUNTY, CA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	56	D	D	D	h	D	D
7132	Gambling industries	3	D	D	D	h	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	2	D	D	D	g	D	D
713290	Other gambling industries	2	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	g	D	D
7139	Other amusement & recreation services	52	D	D	D	g	D	D
71391	Golf courses & country clubs	16	D	D	D	g	D	D
713910	Golf courses & country clubs	16	D	D	D	g	D	D
71394	Fitness & recreational sports centers	23	8 073	2 426	530	235	33.0	5.2
713940	Fitness & recreational sports centers	23	8 073	2 426	530	235	33.0	5.2
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	c	D	D
BALANCE OF SAN JOAQUIN COUNTY, CA								
71	Arts, entertainment, & recreation	32	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	a	D	D
71121	Spectator sports	4	D	D	D	a	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	7	7 872	2 496	530	162	3.9	5.2
713910	Golf courses & country clubs	7	7 872	2 496	530	162	3.9	5.2
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
BALANCE OF SAN LUIS OBISPO COUNTY, CA								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	5 321	2 555	1 269	35	57.0	—
7115	Independent artists, writers, & performers	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
BALANCE OF SAN MATEO COUNTY, CA								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
BALANCE OF SANTA BARBARA COUNTY, CA								
71	Arts, entertainment, & recreation	66	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	44	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	31	D	D	D	b	D	D
71151	Independent artists, writers, & performers	31	D	D	D	b	D	D
711510	Independent artists, writers, & performers	31	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	21	D	D	D	f	D	D
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SANTA CLARA COUNTY, CA								
71	Arts, entertainment, & recreation	29	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	a	D	D
71121	Spectator sports	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	5 945	1 613	274	109	29.4	.5
713990	All other amusement & recreation industries	10	5 945	1 613	274	109	29.4	.5
7139904	Miniature golf courses	2	D	D	D	b	D	D
BALANCE OF SANTA CRUZ COUNTY, CA								
71	Arts, entertainment, & recreation	33	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71391	Golf courses & country clubs	6	12 574	3 661	836	229	9.4	.3
713910	Golf courses & country clubs	6	12 574	3 661	836	229	9.4	.3
71394	Fitness & recreational sports centers	13	D	D	D	c	D	D
713940	Fitness & recreational sports centers	13	D	D	D	c	D	D
BALANCE OF SHASTA COUNTY, CA								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF SISKIYOU COUNTY, CA								
71	Arts, entertainment, & recreation	11	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
BALANCE OF SOLANO COUNTY, CA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF SONOMA COUNTY, CA								
71	Arts, entertainment, & recreation	57	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	22	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
711219	Other spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	f	D	D
7139	Other amusement & recreation services	31	D	D	D	f	D	D
71391	Golf courses & country clubs	9	12 170	3 993	899	231	5.7	2.9
713910	Golf courses & country clubs	9	12 170	3 993	899	231	5.7	2.9
71394	Fitness & recreational sports centers	10	6 767	2 682	641	231	17.4	9.0
713940	Fitness & recreational sports centers	10	6 767	2 682	641	231	17.4	9.0
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
BALANCE OF STANISLAUS COUNTY, CA								
71	Arts, entertainment, & recreation	22	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
BALANCE OF SUTTER COUNTY, CA								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF TEHAMA COUNTY, CA								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF TRINITY COUNTY, CA								
71	Arts, entertainment, & recreation	4	2 080	466	67	16	48.3	—
713	Amusement, gambling, & recreation industries	4	2 080	466	67	16	48.3	—
7139	Other amusement & recreation services	4	2 080	466	67	16	48.3	—
BALANCE OF TULARE COUNTY, CA								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7132	Gambling industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF TUOLUMNE COUNTY, CA								
71	Arts, entertainment, & recreation	17	52 237	5 407	1 817	602	8.5	.4
713	Amusement, gambling, & recreation industries	15	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF VENTURA COUNTY, CA								
71	Arts, entertainment, & recreation	43	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	30	D	D	D	c	D	D
7115	Independent artists, writers, & performers	25	D	D	D	c	D	D
71151	Independent artists, writers, & performers	25	D	D	D	c	D	D
711510	Independent artists, writers, & performers	25	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
BALANCE OF YOLO COUNTY, CA								
71	Arts, entertainment, & recreation	7	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF YUBA COUNTY, CA								
71	Arts, entertainment, & recreation	4	1 556	278	59	13	58.2	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent

7929 (pt) Actors and Actresses

8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

CALIFORNIA

Buellton was incorporated in February 1992.

Calabasas was incorporated in April 1991, but this change was not submitted to the Census Bureau until November 1992.

Grover Beach name was changed from Grover City in December 1992.

Industry does not qualify as a “place” for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Malibu was incorporated in March 1991, but this change was not submitted to the Census Bureau until January 1993.

Shasta Lake was incorporated in July 1993.

Truckee was incorporated in March 1993.

Vernon does not qualify as a “place” for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Windsor was incorporated in July 1992.

Appendix E. Metropolitan Areas

CALIFORNIA

Bakersfield, CA MSA

Kern County, CA

Chico—Paradise, CA MSA

Butte County, CA

Fresno, CA MSA

Fresno County, CA

Madera County, CA

Los Angeles—Riverside—Orange County, CA CMSA

Los Angeles—Long Beach, CA PMSA

Los Angeles County, CA

Orange County, CA PMSA

Orange County, CA

Riverside—San Bernardino, CA PMSA

Riverside County, CA

San Bernardino County, CA

Ventura, CA PMSA

Ventura County, CA

Los Angeles—Long Beach, CA PMSA

Los Angeles County, CA

Merced, CA MSA

Merced County, CA

Modesto, CA MSA

Stanislaus County, CA

Oakland, CA PMSA

Alameda County, CA

Contra Costa County, CA

Orange County, CA PMSA

Orange County, CA

Redding, CA MSA

Shasta County, CA

Riverside—San Bernardino, CA PMSA

Riverside County, CA

San Bernardino County, CA

Sacramento, CA PMSA

El Dorado County, CA

Placer County, CA

Sacramento County, CA

Sacramento—Yolo, CA CMSA

Sacramento, CA PMSA

El Dorado County, CA

Placer County, CA

Sacramento County, CA

Yolo, CA PMSA

Yolo County, CA

Salinas, CA MSA

Monterey County, CA

San Diego, CA MSA

San Diego County, CA

San Francisco, CA PMSA

Marin County, CA

San Francisco County, CA

San Mateo County, CA

San Francisco—Oakland—San Jose, CA CMSA

Oakland, CA PMSA

Alameda County, CA

Contra Costa County, CA

San Francisco, CA PMSA

Marin County, CA

San Francisco County, CA

San Mateo County, CA

San Jose, CA PMSA

Santa Clara County, CA

San Francisco—Oakland—San Jose, CA CMSA—Con.

Santa Cruz—Watsonville, CA PMSA

Santa Cruz County, CA

Santa Rosa, CA PMSA

Sonoma County, CA

Vallejo—Fairfield—Napa, CA PMSA

Napa County, CA

Solano County, CA

San Jose, CA PMSA

Santa Clara County, CA

San Luis Obispo—Atascadero—Paso Robles, CA MSA

San Luis Obispo County, CA

Santa Barbara—Santa Maria—Lompoc, CA MSA

Santa Barbara County, CA

Santa Cruz—Watsonville, CA PMSA

Santa Cruz County, CA

Santa Rosa, CA PMSA

Sonoma County, CA

Stockton—Lodi, CA MSA

San Joaquin County, CA

Vallejo—Fairfield—Napa, CA PMSA

Napa County, CA

Solano County, CA

Ventura, CA PMSA

Ventura County, CA

Visalia—Tulare—Porterville, CA MSA

Tulare County, CA

Yolo, CA PMSA

Yolo County, CA

Yuba City, CA MSA

Sutter County, CA

Yuba County, CA

Colorado

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLORADO								
71	Arts, entertainment, & recreation	1 494	1 909 633	625 017	151 187	30 541	8.8	6.3
711	Performing arts, spectator sports, & related industries	427	556 012	231 546	58 364	3 310	7.8	2.2
7111	Performing arts companies	73	38 542	12 772	1 984	685	9.0	3.9
71111	Theater companies & dinner theaters	24	13 543	4 574	1 052	315	17.6	6.2
711110	Theater companies & dinner theaters	24	13 543	4 574	1 052	315	17.6	6.2
7111102	Theater companies	16	5 275	1 185	163	61	37.4	9.3
7111103	Dinner theaters	8	8 268	3 389	889	254	5.0	4.3
71112	Dance companies	4	D	D	D	c	D	D
711120	Dance companies	4	D	D	D	c	D	D
71113	Musical groups & artists	33	20 487	6 775	560	168	3.2	3.2
711130	Musical groups & artists	33	20 487	6 775	560	168	3.2	3.2
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	31	D	D	D	c	D	D
71119	Other performing arts companies	12	D	D	D	b	D	D
711190	Other performing arts companies	12	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	b	D	D
7112	Spectator sports	65	344 887	189 092	49 816	1 280	1.9	.6
71121	Spectator sports	65	344 887	189 092	49 816	1 280	1.9	.6
711211	Sports teams & clubs	7	275 114	171 020	45 705	534	—	—
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	b	D	D
711212	Racetracks	15	48 137	8 901	1 739	620	.6	.6
7112121	Dog racetrack operation	7	31 662	6 124	1 411	563	—	—
7112122	Auto racetrack operation	7	D	D	D	b	D	D
7112123	Horse racetrack operation	1	D	D	D	b	D	D
711219	Other spectator sports	43	21 636	9 171	2 372	126	29.3	7.8
7112191	Professional athletes	19	12 796	7 184	1 999	33	31.6	.7
7112192	Racing (except racetrack operation)	24	8 840	1 987	373	93	26.0	18.1
7113	Promoters of performing arts, sports, & similar events	67	124 570	16 694	4 054	731	10.0	5.0
71131	Promoters of performing arts, sports, & similar events w/facility	12	11 153	1 918	313	59	10.4	3.6
711310	Promoters of performing arts, sports, & similar events w/facility	12	11 153	1 918	313	59	10.4	3.6
71132	Promoters of performing arts, sports, & similar events w/o facil	55	113 417	14 776	3 741	672	10.0	5.1
711320	Promoters of performing arts, sports, & similar events w/o facil	55	113 417	14 776	3 741	672	10.0	5.1
7114	Agents/managers for artists, athletes, & other public figures	25	12 893	2 799	539	80	27.4	4.7
71141	Agents/managers for artists, athletes, & other public figures	25	12 893	2 799	539	80	27.4	4.7
711410	Agents/managers for artists, athletes, & other public figures	25	12 893	2 799	539	80	27.4	4.7
7115	Independent artists, writers, & performers	197	35 120	10 189	1 971	534	49.3	5.8
71151	Independent artists, writers, & performers	197	35 120	10 189	1 971	534	49.3	5.8
711510	Independent artists, writers, & performers	197	35 120	10 189	1 971	534	49.3	5.8
712	Museums, historical sites, & similar institutions	22	18 217	3 969	671	292	25.5	1.0
7121	Museums, historical sites, & similar institutions	22	18 217	3 969	671	292	25.5	1.0
71211	Museums	13	D	D	D	c	D	D
712110	Museums	13	D	D	D	c	D	D
71212	Historical sites	2	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
71219	Nature parks & other similar institutions	6	12 328	2 624	449	157	7.3	—
712190	Nature parks & other similar institutions	6	12 328	2 624	449	157	7.3	—
713	Amusement, gambling, & recreation industries	1 045	1 335 404	389 502	92 152	26 939	8.9	8.1
7131	Amusement parks & arcades	61	53 435	13 155	1 714	628	13.0	2.6
71311	Amusement & theme parks	8	36 409	9 561	912	191	4.7	—
713110	Amusement & theme parks	8	36 409	9 561	912	191	4.7	—
7131101	Waterparks	2	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	c	D	D
71312	Amusement arcades	53	17 026	3 594	802	437	30.8	8.1
713120	Amusement arcades	53	17 026	3 594	802	437	30.8	8.1
7132	Gambling industries	73	413 123	93 099	22 586	4 535	2.4	1.5
71321	Casinos (except casino hotels)	51	394 998	89 717	21 786	4 304	1.9	.8
713210	Casinos (except casino hotels)	51	394 998	89 717	21 786	4 304	1.9	.8
71329	Other gambling industries	22	18 125	3 382	800	231	12.9	17.2
713290	Other gambling industries	22	18 125	3 382	800	231	12.9	17.2
7132901	Slot machine operators	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	21	D	D	D	c	D	D
7139	Other amusement & recreation services	911	868 846	283 248	67 852	21 776	11.8	11.5
71391	Golf courses & country clubs	99	90 920	35 057	5 996	1 644	17.2	15.9
713910	Golf courses & country clubs	99	90 920	35 057	5 996	1 644	17.2	15.9
71392	Skiing facilities	37	430 910	148 339	39 085	10 820	.6	11.3
713920	Skiing facilities	37	430 910	148 339	39 085	10 820	.6	11.3
71393	Marinas	27	7 341	1 585	188	52	38.8	2.3
713930	Marinas	27	7 341	1 585	188	52	38.8	2.3
71394	Fitness & recreational sports centers	314	179 278	58 704	14 278	6 032	12.5	14.5
713940	Fitness & recreational sports centers	314	179 278	58 704	14 278	6 032	12.5	14.5
7139404	Ice skating rinks	4	965	220	49	36	6.0	10.7
7139405	Roller skating rinks	26	6 340	1 633	401	371	20.1	9.1
71395	Bowling centers	98	53 526	14 677	3 877	1 592	23.1	2.8
713950	Bowling centers	98	53 526	14 677	3 877	1 592	23.1	2.8

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	COLORADO—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	336	106 871	24 886	4 428	1 636	43.8	8.7
713990	All other amusement & recreation industries	336	106 871	24 886	4 428	1 636	43.8	8.7
7139901	Dance studios & halls	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	28	13 280	2 536	656	202	17.5	4.2
7139904	Miniature golf courses	19	4 608	1 072	160	85	23.4	5.1
7139905	Coin-operated amusement devices (except slot machine operation)	42	22 930	3 836	898	209	42.0	9.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	COLORADO								
	Arts, entertainment, & recreation	359	294 274	280 549	91 785	20 528	5 125	18.5	5.4
711	Performing arts, spectator sports, & related industries	88	109 455	106 367	32 286	8 418	2 172	10.3	1.9
7111	Performing arts companies	71	53 872	50 859	18 985	4 921	1 301	19.0	3.7
71111	Theater companies & dinner theaters	27	26 893	26 204	8 125	1 996	409	1.9	.3
711110	Theater companies & dinner theaters	27	26 893	26 204	8 125	1 996	409	1.9	.3
7111101	Opera companies	4	5 695	5 516	1 974	412	124	—	—
7111102	Theater companies	23	21 198	20 688	6 151	1 584	285	2.4	.4
71112	Dance companies	14	D	D	D	D	c	D	D
711120	Dance companies	14	D	D	D	D	c	D	D
71113	Musical groups & artists	29	18 893	16 840	8 299	2 235	722	45.5	.3
711130	Musical groups & artists	29	18 893	16 840	8 299	2 235	722	45.5	.3
7111301	Symphony orchestras & chamber music organizations	14	17 339	15 331	7 696	2 100	663	48.0	—
7111309	Other music groups & artists	15	1 554	1 509	603	135	59	17.4	3.3
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	17	55 583	55 508	13 301	3 497	871	1.8	.2
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	107	58 763	50 493	14 885	3 451	742	24.0	10.5
7121	Museums, historical sites, & similar institutions	107	58 763	50 493	14 885	3 451	742	24.0	10.5
71211	Museums	79	26 870	23 111	7 411	1 722	458	43.0	12.2
712110	Museums	79	26 870	23 111	7 411	1 722	458	43.0	12.2
71212	Historical sites	12	1 394	1 078	230	35	15	80.2	18.7
712120	Historical sites	12	1 394	1 078	230	35	15	80.2	18.7
71213	Zoos & botanical gardens	7	27 283	23 325	6 423	1 523	231	3.1	7.5
712130	Zoos & botanical gardens	7	27 283	23 325	6 423	1 523	231	3.1	7.5
71219	Nature parks & other similar institutions	9	3 216	2 979	821	171	38	17.3	18.4
712190	Nature parks & other similar institutions	9	3 216	2 979	821	171	38	17.3	18.4
713	Amusement, gambling, & recreation industries	164	126 056	123 689	44 614	8 659	2 211	23.2	6.0
7139	Other amusement & recreation services	164	126 056	123 689	44 614	8 659	2 211	23.2	6.0
71391	Golf courses & country clubs	33	67 599	68 553	28 123	5 198	1 314	6.4	.9
713910	Golf courses & country clubs	33	67 599	68 553	28 123	5 198	1 314	6.4	.9
71394	Fitness & recreational sports centers	71	29 493	27 478	9 513	2 006	584	48.6	10.6
713940	Fitness & recreational sports centers	71	29 493	27 478	9 513	2 006	584	48.6	10.6
71399	All other amusement & recreation industries	60	28 964	27 658	6 978	1 455	313	36.5	13.4
713990	All other amusement & recreation industries	60	28 964	27 658	6 978	1 455	313	36.5	13.4

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLORADO SPRINGS, CO MSA								
71	Arts, entertainment, & recreation	150	85 351	23 783	4 751	1 861	18.0	7.8
711	Performing arts, spectator sports, & related industries	50	28 753	5 835	1 004	323	11.7	1.6
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	9	12 752	2 282	307	114	9.4	—
71121	Spectator sports	9	12 752	2 282	307	114	9.4	—
711212	Racetracks	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	8 741	1 132	275	42	1.1	3.2
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	4	6 200	1 460	240	152	22.3	—
7121	Museums, historical sites, & similar institutions	4	6 200	1 460	240	152	22.3	—
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	96	50 398	16 488	3 507	1 386	21.0	12.2
7131	Amusement parks & arcades	12	4 707	1 773	240	98	32.4	12.7
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	7	6 515	3 511	643	124	9.9	—
713910	Golf courses & country clubs	7	6 515	3 511	643	124	9.9	—
71394	Fitness & recreational sports centers	38	23 693	7 551	1 781	681	6.1	17.4
713940	Fitness & recreational sports centers	38	23 693	7 551	1 781	681	6.1	17.4
71395	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
713950	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
71399	All other amusement & recreation industries	23	D	D	D	e	D	D
713990	All other amusement & recreation industries	23	D	D	D	e	D	D
DENVER—BOULDER—GREELEY, CO CMSA								
71	Arts, entertainment, & recreation	713	800 774	314 571	78 806	10 686	10.4	5.8
711	Performing arts, spectator sports, & related industries	266	434 555	210 374	55 168	2 366	7.6	1.1
7111	Performing arts companies	43	19 742	6 817	1 524	497	11.4	2.5
71111	Theater companies & dinner theaters	14	D	D	D	c	D	D
711110	Theater companies & dinner theaters	14	D	D	D	c	D	D
71113	Musical groups & artists	18	6 526	2 013	376	119	6.6	—
711130	Musical groups & artists	18	6 526	2 013	376	119	6.6	—
7111309	Other music groups & artists	17	D	D	D	c	D	D
7112	Spectator sports	33	316 378	183 507	48 876	903	.9	.5
71121	Spectator sports	33	316 378	183 507	48 876	903	.9	.5
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	b	D	D
711212	Racetracks	7	D	D	D	e	D	D
711219	Other spectator sports	20	15 732	7 559	2 242	103	15.5	9.4
7112191	Professional athletes	7	8 142	5 850	1 909	23	9.0	—
7112192	Racing (except racetrack operation)	13	7 590	1 709	333	80	22.5	19.5
7113	Promoters of performing arts, sports, & similar events	38	64 613	11 470	2 857	511	16.6	.8
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	30	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	30	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	9 023	1 781	374	54	36.4	6.7
71141	Agents/managers for artists, athletes, & other public figures	19	9 023	1 781	374	54	36.4	6.7
711410	Agents/managers for artists, athletes, & other public figures	19	9 023	1 781	374	54	36.4	6.7
7115	Independent artists, writers, & performers	133	24 799	6 799	1 537	401	56.6	7.2
71151	Independent artists, writers, & performers	133	24 799	6 799	1 537	401	56.6	7.2
711510	Independent artists, writers, & performers	133	24 799	6 799	1 537	401	56.6	7.2
712	Museums, historical sites, & similar institutions	8	1 603	348	61	32	33.4	5.4
7121	Museums, historical sites, & similar institutions	8	1 603	348	61	32	33.4	5.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENVER—BOULDER—GREELEY, CO CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	439	364 616	103 849	23 577	8 288	13.6	11.5
7131	Amusement parks & arcades	35	D	D	D	e	D	D
71311	Amusement & theme parks	5	D	D	D	c	D	D
713110	Amusement & theme parks	5	D	D	D	c	D	D
71312	Amusement arcades	30	D	D	D	e	D	D
713120	Amusement arcades	30	D	D	D	e	D	D
7132	Gambling industries	24	D	D	D	f	D	D
7139	Other amusement & recreation services	380	264 485	79 389	18 763	7 099	16.7	13.4
71391	Golf courses & country clubs	37	50 986	18 019	3 458	979	15.7	19.7
713910	Golf courses & country clubs	37	50 986	18 019	3 458	979	15.7	19.7
71394	Fitness & recreational sports centers	173	121 172	39 192	9 860	4 035	11.5	16.3
713940	Fitness & recreational sports centers	173	121 172	39 192	9 860	4 035	11.5	16.3
7139405	Roller skating rinks	13	3 347	930	238	230	16.9	9.6
71395	Bowling centers	50	D	D	D	f	D	D
713950	Bowling centers	50	D	D	D	f	D	D
71399	All other amusement & recreation industries	115	50 910	10 426	2 110	758	33.1	9.2
713990	All other amusement & recreation industries	115	50 910	10 426	2 110	758	33.1	9.2
7139902	Concession operators of amusement devices & rides	12	7 896	1 187	251	67	3.8	5.2
7139904	Miniature golf courses	10	3 715	896	141	77	13.9	2.3
7139905	Coin-operated amusement devices (except slot machine operation) ..	22	15 730	2 483	557	142	34.5	5.9
Boulder—Longmont, CO PMSA								
71	Arts, entertainment, & recreation	128	73 107	23 591	6 009	1 720	26.7	5.3
711	Performing arts, spectator sports, & related industries	56	24 350	10 644	2 911	249	27.0	4.1
7111	Performing arts companies	13	7 188	2 547	626	167	9.3	6.8
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil ..	6	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil ..	6	D	D	D	a	D	D
7115	Independent artists, writers, & performers	30	D	D	D	b	D	D
71151	Independent artists, writers, & performers	30	D	D	D	b	D	D
711510	Independent artists, writers, & performers	30	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	68	47 571	12 728	3 053	1 454	26.6	6.0
7139	Other amusement & recreation services	58	D	D	D	g	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	31	12 708	4 922	1 094	693	28.2	.2
713940	Fitness & recreational sports centers	31	12 708	4 922	1 094	693	28.2	.2
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	17 034	2 498	464	151	23.1	10.9
713990	All other amusement & recreation industries	15	17 034	2 498	464	151	23.1	10.9
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
Denver, CO PMSA								
71	Arts, entertainment, & recreation	541	712 162	287 128	71 900	8 594	8.0	5.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENVER—BOULDER—GREELEY, CO CMSA—Con.								
Denver, CO PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries	195	402 427	198 152	51 910	2 047	6.0	.8
7111	Performing arts companies	29	D	D	D	e	D	D
71111	Theater companies & dinner theaters	10	7 030	2 097	391	98	22.5	—
711110	Theater companies & dinner theaters	10	7 030	2 097	391	98	22.5	—
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	25	307 136	177 158	46 955	857	.8	.3
71121	Spectator sports	25	307 136	177 158	46 955	857	.8	.3
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	b	D	D
711212	Racetracks	5	D	D	D	e	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7112191	Professional athletes	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	28	55 480	10 159	2 631	463	12.5	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	23	48 640	9 128	2 471	437	12.4	.8
711320	Promoters of performing arts, sports, & similar events w/o facil	23	48 640	9 128	2 471	437	12.4	.8
7114	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
7115	Independent artists, writers, & performers	98	20 207	5 165	1 142	353	57.1	7.3
71151	Independent artists, writers, & performers	98	20 207	5 165	1 142	353	57.1	7.3
711510	Independent artists, writers, & performers	98	20 207	5 165	1 142	353	57.1	7.3
713	Amusement, gambling, & recreation industries	342	309 318	88 847	19 974	6 532	10.6	12.5
7131	Amusement parks & arcades	25	42 215	10 251	1 267	407	3.7	.6
71311	Amusement & theme parks	5	D	D	D	c	D	D
713110	Amusement & theme parks	5	D	D	D	c	D	D
71312	Amusement arcades	20	D	D	D	e	D	D
713120	Amusement arcades	20	D	D	D	e	D	D
7132	Gambling industries	20	54 037	13 554	3 413	700	2.6	10.4
7139	Other amusement & recreation services	297	213 066	65 042	15 294	5 425	14.1	15.4
71391	Golf courses & country clubs	29	44 722	15 784	3 014	851	11.0	21.3
713910	Golf courses & country clubs	29	44 722	15 784	3 014	851	11.0	21.3
71394	Fitness & recreational sports centers	129	104 827	32 913	8 435	3 134	8.9	18.7
713940	Fitness & recreational sports centers	129	104 827	32 913	8 435	3 134	8.9	18.7
7139405	Roller skating rinks	11	D	D	D	c	D	D
71395	Bowling centers	42	29 821	8 448	2 224	854	13.4	2.7
713950	Bowling centers	42	29 821	8 448	2 224	854	13.4	2.7
71399	All other amusement & recreation industries	93	32 261	7 624	1 569	573	35.5	8.3
713990	All other amusement & recreation industries	93	32 261	7 624	1 569	573	35.5	8.3
7139902	Concession operators of amusement devices & rides	11	D	D	D	b	D	D
7139904	Miniature golf courses	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	17	8 130	1 782	408	100	25.9	11.5
Greeley, CO PMSA								
71	Arts, entertainment, & recreation	44	15 505	3 852	897	372	40.2	6.4
711	Performing arts, spectator sports, & related industries	15	7 778	1 578	347	70	28.4	9.0
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	7 727	2 274	550	302	52.0	3.7
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	3 637	1 357	331	208	28.6	3.9
713940	Fitness & recreational sports centers	13	3 637	1 357	331	208	28.6	3.9
71399	All other amusement & recreation industries	7	1 615	304	77	34	90.9	9.1
713990	All other amusement & recreation industries	7	1 615	304	77	34	90.9	9.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT COLLINS-LOVELAND, CO MSA								
71	Arts, entertainment, & recreation	80	41 476	10 943	2 303	1 012	19.9	11.6
711	Performing arts, spectator sports, & related industries	28	D	D	D	e	D	D
7111	Performing arts companies	8	3 437	641	176	65	—	28.5
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
71113	Musical groups & artists	4	1 461	306	62	21	—	43.4
711130	Musical groups & artists	4	1 461	306	62	21	—	43.4
7111309	Other music groups & artists	4	1 461	306	62	21	—	43.4
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
7115	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
71151	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
711510	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
713	Amusement, gambling, & recreation industries	50	23 940	7 363	1 471	727	25.7	1.8
7139	Other amusement & recreation services	46	22 269	7 162	1 412	691	21.6	2.0
71391	Golf courses & country clubs	6	6 417	2 446	443	125	18.0	—
713910	Golf courses & country clubs	6	6 417	2 446	443	125	18.0	—
71394	Fitness & recreational sports centers	20	8 954	2 930	718	487	16.6	1.1
713940	Fitness & recreational sports centers	20	8 954	2 930	718	487	16.6	1.1
71395	Bowling centers	4	2 677	780	212	69	14.9	—
713950	Bowling centers	4	2 677	780	212	69	14.9	—
71399	All other amusement & recreation industries	13	3 068	795	25	6	29.9	11.0
713990	All other amusement & recreation industries	13	3 068	795	25	6	29.9	11.0
GRAND JUNCTION, CO MSA								
71	Arts, entertainment, & recreation	39	11 486	4 060	538	275	27.1	1.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	2 493	796	180	94	11.4	—
713940	Fitness & recreational sports centers	8	2 493	796	180	94	11.4	—
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
PUEBLO, CO MSA								
71	Arts, entertainment, & recreation	36	50 450	5 468	1 294	483	9.0	3.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 806	569	128	128	42.7	1.3
713940	Fitness & recreational sports centers	9	1 806	569	128	128	42.7	1.3
AREA OUTSIDE COLORADO METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	476	920 096	266 192	63 495	16 224	5.8	6.5
711	Performing arts, spectator sports, & related industries	69	D	D	D	c	D	D
7111	Performing arts companies	12	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	14	D	D	D	a	D	D
71121	Spectator sports	14	D	D	D	a	D	D
711219	Other spectator sports	14	D	D	D	a	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	15	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
7115	Independent artists, writers, & performers	25	D	D	D	b	D	D
71151	Independent artists, writers, & performers	25	D	D	D	b	D	D
711510	Independent artists, writers, & performers	25	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	b	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE COLORADO METROPOLITAN AREAS—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	399	870 931	255 436	62 350	15 945	5.3	6.6
7132	Gambling industries	44	D	D	D	h	D	D
71321	Casinos (except casino hotels)	42	D	D	D	h	D	D
713210	Casinos (except casino hotels)	42	D	D	D	h	D	D
7139	Other amusement & recreation services	351	D	D	D	j	D	D
71391	Golf courses & country clubs	40	D	D	D	e	D	D
713910	Golf courses & country clubs	40	D	D	D	e	D	D
71392	Skiing facilities	35	D	D	D	j	D	D
713920	Skiing facilities	35	D	D	D	j	D	D
71393	Marinas	17	D	D	D	a	D	D
713930	Marinas	17	D	D	D	a	D	D
71394	Fitness & recreational sports centers	66	21 160	7 666	1 611	607	20.9	9.7
713940	Fitness & recreational sports centers	66	21 160	7 666	1 611	607	20.9	9.7
71395	Bowling centers	29	D	D	D	c	D	D
713950	Bowling centers	29	D	D	D	c	D	D
71399	All other amusement & recreation industries	164	D	D	D	f	D	D
713990	All other amusement & recreation industries	164	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	9	3 789	888	340	103	25.1	—
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
COLORADO SPRINGS, CO MSA									
71	Arts, entertainment, & recreation	39	36 827	35 219	10 263	2 370	522	21.9	.4
711	Performing arts, spectator sports, & related industries	8	4 465	4 265	1 746	447	106	19.8	—
7111	Performing arts companies	6	D	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	9 944	9 290	3 024	689	181	23.2	1.2
7121	Museums, historical sites, & similar institutions	10	9 944	9 290	3 024	689	181	23.2	1.2
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	22 418	21 664	5 493	1 234	235	21.7	.1
7139	Other amusement & recreation services	21	22 418	21 664	5 493	1 234	235	21.7	.1
71394	Fitness & recreational sports centers	10	5 551	4 891	1 308	284	54	69.2	.2
713940	Fitness & recreational sports centers	10	5 551	4 891	1 308	284	54	69.2	.2
71399	All other amusement & recreation industries	9	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DENVER—BOULDER—GREELEY, CO CMSA									
71	Arts, entertainment, & recreation	163	214 169	204 389	67 388	15 404	3 555	14.9	5.0
711	Performing arts, spectator sports, & related industries	52	D	D	D	D	g	D	D
7111	Performing arts companies	43	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	14	24 027	23 522	7 318	1 890	371	1.9	.1
711110	Theater companies & dinner theaters	14	24 027	23 522	7 318	1 890	371	1.9	.1
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	12	D	D	D	D	e	D	D
71112	Dance companies	9	D	D	D	D	c	D	D
711120	Dance companies	9	D	D	D	D	c	D	D
71113	Musical groups & artists	19	13 063	11 096	5 989	1 647	438	65.2	.1
711130	Musical groups & artists	19	13 063	11 096	5 989	1 647	438	65.2	.1
7111301	Symphony orchestras & chamber music organizations	8	D	D	D	D	e	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	9	D	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	34	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	34	D	D	D	D	e	D	D
71211	Museums	23	D	D	D	D	c	D	D
712110	Museums	23	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	5	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	5	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	77	83 927	82 810	31 845	6 091	1 462	18.4	7.2
7139	Other amusement & recreation services	77	83 927	82 810	31 845	6 091	1 462	18.4	7.2
71391	Golf courses & country clubs	13	53 001	53 670	22 268	4 135	976	2.3	—
713910	Golf courses & country clubs	13	53 001	53 670	22 268	4 135	976	2.3	—
71394	Fitness & recreational sports centers	35	18 427	17 600	6 290	1 345	366	36.1	13.5
713940	Fitness & recreational sports centers	35	18 427	17 600	6 290	1 345	366	36.1	13.5
71399	All other amusement & recreation industries	29	12 499	11 540	3 287	611	120	60.4	28.6
713990	All other amusement & recreation industries	29	12 499	11 540	3 287	611	120	60.4	28.6
Boulder—Longmont, CO PMSA									
71	Arts, entertainment, & recreation	23	28 983	27 984	9 602	2 032	437	8.1	4.4
711	Performing arts, spectator sports, & related industries	10	D	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
7111102	Theater companies	3	D	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	D	b	D	D
Denver, CO PMSA									
71	Arts, entertainment, & recreation	133	178 603	169 799	55 807	12 976	2 913	15.9	5.3
711	Performing arts, spectator sports, & related industries	39	70 758	68 805	20 689	5 791	1 315	14.2	.1
7111	Performing arts companies	31	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
7111101	Opera companies	2	D	D	D	D	c	D	D
71112	Dance companies	6	D	D	D	D	c	D	D
711120	Dance companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	13	D	D	D	D	c	D	D
711130	Musical groups & artists	13	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	8	D	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	f	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	DENVER—BOULDER—GREELEY, CO CMSA—Con.								
	Denver, CO PMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
712	Museums, historical sites, & similar institutions	27	33 414	27 685	7 462	1 823	322	12.6	13.7
7121	Museums, historical sites, & similar institutions	27	33 414	27 685	7 462	1 823	322	12.6	13.7
71211	Museums	18	D	D	D	D	c	D	D
712110	Museums	18	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	5	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	5	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	67	74 431	73 309	27 656	5 362	1 276	18.9	6.5
7139	Other amusement & recreation services	67	74 431	73 309	27 656	5 362	1 276	18.9	6.5
71391	Golf courses & country clubs	10	45 191	45 856	18 584	3 482	806	.7	—
713910	Golf courses & country clubs	10	45 191	45 856	18 584	3 482	806	.7	—
71394	Fitness & recreational sports centers	34	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	34	D	D	D	D	e	D	D
71399	All other amusement & recreation industries	23	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	D	c	D	D
	Greeley, CO PMSA								
71	Arts, entertainment, & recreation	7	6 583	6 606	1 979	396	205	19.7	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
	FORT COLLINS—LOVELAND, CO MSA								
71	Arts, entertainment, & recreation	23	5 142	4 785	1 396	274	246	32.8	12.2
712	Museums, historical sites, & similar institutions	7	2 889	2 567	649	133	40	25.6	3.2
7121	Museums, historical sites, & similar institutions	7	2 889	2 567	649	133	40	25.6	3.2
71219	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
	GRAND JUNCTION, CO MSA								
71	Arts, entertainment, & recreation	13	4 940	4 957	2 010	425	119	14.8	.6
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	D	b	D	D
	PUEBLO, CO MSA								
71	Arts, entertainment, & recreation	10	6 631	6 218	2 474	533	194	7.5	1.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	4 235	4 163	1 835	375	150	11.8	.7
7139	Other amusement & recreation services	6	4 235	4 163	1 835	375	150	11.8	.7
	AREA OUTSIDE COLORADO METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	111	26 565	24 981	8 254	1 522	489	43.6	15.8
711	Performing arts, spectator sports, & related industries	18	D	D	D	D	c	D	D
7111	Performing arts companies	13	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	49	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	49	D	D	D	D	c	D	D
71211	Museums	38	D	D	D	D	c	D	D
712110	Museums	38	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	AREA OUTSIDE COLORADO METROPOLITAN AREAS—Con.								
	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	44	D	D	D	D	e	D	D
7139	Other amusement & recreation services	44	D	D	D	D	e	D	D
71391	Golf courses & country clubs	16	D	D	D	D	c	D	D
713910	Golf courses & country clubs	16	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	15	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	15	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	ADAMS COUNTY, CO							
	Arts, entertainment, & recreation	48	41 505	9 412	2 028	805	12.1	6.3
711	Performing arts, spectator sports, & related industries	10	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	4 284	1 107	254	158	21.4	22.3
713940	Fitness & recreational sports centers	13	4 284	1 107	254	158	21.4	22.3
71395	Bowling centers	9	4 196	1 191	303	125	12.5	1.5
713950	Bowling centers	9	4 196	1 191	303	125	12.5	1.5
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
71	ALAMOSA COUNTY, CO							
	Arts, entertainment, & recreation	7	1 378	488	126	49	40.5	37.7
71	ARAPAHOE COUNTY, CO							
	Arts, entertainment, & recreation	143	228 908	87 725	30 680	2 939	8.4	11.3
711	Performing arts, spectator sports, & related industries	45	136 899	62 707	24 648	700	8.2	.4
7111	Performing arts companies	7	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	6	37 207	4 026	983	374	14.2	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	37 207	4 026	983	374	14.2	—
711320	Promoters of performing arts, sports, & similar events w/o facil	6	37 207	4 026	983	374	14.2	—
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	98	92 009	25 018	6 032	2 239	8.6	27.6
7139	Other amusement & recreation services	85	D	D	D	g	D	D
71391	Golf courses & country clubs	9	15 765	5 606	1 134	354	14.4	55.7
713910	Golf courses & country clubs	9	15 765	5 606	1 134	354	14.4	55.7
71394	Fitness & recreational sports centers	39	50 664	13 159	3 466	1 376	2.9	23.3
713940	Fitness & recreational sports centers	39	50 664	13 159	3 466	1 376	2.9	23.3
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	11	9 456	2 567	634	217	9.2	6.6
713950	Bowling centers	11	9 456	2 567	634	217	9.2	6.6
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARCHULETA COUNTY, CO								
71	Arts, entertainment, & recreation	11	7 283	2 358	824	259	8.8	8.3
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
BACA COUNTY, CO								
71	Arts, entertainment, & recreation	3	409	110	20	13	—	49.6
BENT COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOULDER COUNTY, CO								
71	Arts, entertainment, & recreation	128	73 107	23 591	6 009	1 720	26.7	5.3
711	Performing arts, spectator sports, & related industries	56	24 350	10 644	2 911	249	27.0	4.1
7111	Performing arts companies	13	7 188	2 547	626	167	9.3	6.8
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	a	D	D
7115	Independent artists, writers, & performers	30	D	D	D	b	D	D
71151	Independent artists, writers, & performers	30	D	D	D	b	D	D
711510	Independent artists, writers, & performers	30	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	68	47 571	12 728	3 053	1 454	26.6	6.0
7139	Other amusement & recreation services	58	D	D	D	g	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	31	12 708	4 922	1 094	693	28.2	.2
713940	Fitness & recreational sports centers	31	12 708	4 922	1 094	693	28.2	.2
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	17 034	2 498	464	151	23.1	10.9
713990	All other amusement & recreation industries	15	17 034	2 498	464	151	23.1	10.9
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
CHAFFEE COUNTY, CO								
71	Arts, entertainment, & recreation	18	12 238	3 779	1 059	335	22.5	4.5
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
CLEAR CREEK COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	e	D	D
CONEJOS COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUSTER COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DELTA COUNTY, CO								
71	Arts, entertainment, & recreation	11	12 900	4 266	110	31	4.8	1.4
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENVER COUNTY, CO								
71	Arts, entertainment, & recreation	150	291 819	146 781	29 421	1 772	6.4	2.9
711	Performing arts, spectator sports, & related industries	80	225 600	127 408	25 613	824	4.0	.8
7111	Performing arts companies	12	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	a	D	D
711110	Theater companies & dinner theaters	5	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	11 076	5 012	1 469	45	4.5	3.3
711320	Promoters of performing arts, sports, & similar events w/o facil	11	11 076	5 012	1 469	45	4.5	3.3
7114	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	39	D	D	D	c	D	D
71151	Independent artists, writers, & performers	39	D	D	D	c	D	D
711510	Independent artists, writers, & performers	39	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	69	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71394	Fitness & recreational sports centers	28	17 778	7 440	2 063	452	18.1	35.7
713940	Fitness & recreational sports centers	28	17 778	7 440	2 063	452	18.1	35.7
71395	Bowling centers	6	3 331	1 029	263	134	44.4	—
713950	Bowling centers	6	3 331	1 029	263	134	44.4	—
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	4 783	1 195	264	73	13.2	—
DOUGLAS COUNTY, CO								
71	Arts, entertainment, & recreation	43	28 856	9 688	1 846	573	8.9	2.5
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	f	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	8	16 615	5 696	1 152	270	—	1.4
713910	Golf courses & country clubs	8	16 615	5 696	1 152	270	—	1.4
71394	Fitness & recreational sports centers	6	3 814	2 113	383	206	8.2	2.0
713940	Fitness & recreational sports centers	6	3 814	2 113	383	206	8.2	2.0
EAGLE COUNTY, CO								
71	Arts, entertainment, & recreation	50	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	39	D	D	D	h	D	D
7139	Other amusement & recreation services	39	D	D	D	h	D	D
71391	Golf courses & country clubs	6	D	D	D	b	D	D
713910	Golf courses & country clubs	6	D	D	D	b	D	D
71392	Skiing facilities	6	D	D	D	h	D	D
713920	Skiing facilities	6	D	D	D	h	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
ELBERT COUNTY, CO								
71	Arts, entertainment, & recreation	5	2 458	396	72	38	5.4	61.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
EL PASO COUNTY, CO								
71	Arts, entertainment, & recreation	150	85 351	23 783	4 751	1 861	18.0	7.8
711	Performing arts, spectator sports, & related industries	50	28 753	5 835	1 004	323	11.7	1.6
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	9	12 752	2 282	307	114	9.4	—
71121	Spectator sports	9	12 752	2 282	307	114	9.4	—
711212	Racetracks	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	8 741	1 132	275	42	1.1	3.2
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	4	6 200	1 460	240	152	22.3	—
7121	Museums, historical sites, & similar institutions	4	6 200	1 460	240	152	22.3	—
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	96	50 398	16 488	3 507	1 386	21.0	12.2
7131	Amusement parks & arcades	12	4 707	1 773	240	98	32.4	12.7
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	7	6 515	3 511	643	124	9.9	—
713910	Golf courses & country clubs	7	6 515	3 511	643	124	9.9	—
71394	Fitness & recreational sports centers	38	23 693	7 551	1 781	681	6.1	17.4
713940	Fitness & recreational sports centers	38	23 693	7 551	1 781	681	6.1	17.4
71395	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
713950	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
71399	All other amusement & recreation industries	23	D	D	D	e	D	D
713990	All other amusement & recreation industries	23	D	D	D	e	D	D
FREMONT COUNTY, CO								
71	Arts, entertainment, & recreation	14	9 957	2 694	326	109	13.4	1.7
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	2 408	1 005	25	7	37.7	—
713990	All other amusement & recreation industries	8	2 408	1 005	25	7	37.7	—
GARFIELD COUNTY, CO								
71	Arts, entertainment, & recreation	18	5 529	1 651	297	214	57.0	35.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
GILPIN COUNTY, CO								
71	Arts, entertainment, & recreation	26	258 797	58 198	14 479	2 611	2.6	—
713	Amusement, gambling, & recreation industries	26	258 797	58 198	14 479	2 611	2.6	—
7132	Gambling industries	26	258 797	58 198	14 479	2 611	2.6	—
71321	Casinos (except casino hotels)	25	D	D	D	h	D	D
713210	Casinos (except casino hotels)	25	D	D	D	h	D	D
GRAND COUNTY, CO								
71	Arts, entertainment, & recreation	23	41 531	15 474	5 227	1 534	5.0	.3
713	Amusement, gambling, & recreation industries	23	41 531	15 474	5 227	1 534	5.0	.3
7139	Other amusement & recreation services	22	D	D	D	g	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
GUNNISON COUNTY, CO								
71	Arts, entertainment, & recreation	25	5 729	1 830	277	113	46.7	12.3
713	Amusement, gambling, & recreation industries	22	5 526	1 774	268	109	46.9	12.8
7139	Other amusement & recreation services	22	5 526	1 774	268	109	46.9	12.8
71399	All other amusement & recreation industries	13	1 571	459	32	8	99.7	.3
713990	All other amusement & recreation industries	13	1 571	459	32	8	99.7	.3
HINSDALE COUNTY, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
HUERFANO COUNTY, CO								
71	Arts, entertainment, & recreation	4	1 840	386	48	16	51.8	—
713	Amusement, gambling, & recreation industries	4	1 840	386	48	16	51.8	—
7139	Other amusement & recreation services	4	1 840	386	48	16	51.8	—
JACKSON COUNTY, CO								
71	Arts, entertainment, & recreation	4	364	57	9	5	100.0	—
JEFFERSON COUNTY, CO								
71	Arts, entertainment, & recreation	157	121 074	33 522	7 925	2 505	9.9	3.5
711	Performing arts, spectator sports, & related industries	41	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	25	3 456	902	198	97	46.4	3.5
71151	Independent artists, writers, & performers	25	3 456	902	198	97	46.4	3.5
711510	Independent artists, writers, & performers	25	3 456	902	198	97	46.4	3.5
713	Amusement, gambling, & recreation industries	113	109 195	30 918	7 390	2 328	8.7	3.8
7131	Amusement parks & arcades	11	6 314	2 102	392	212	15.8	1.5
71312	Amusement arcades	8	4 780	1 291	316	155	1.9	2.0
713120	Amusement arcades	8	4 780	1 291	316	155	1.9	2.0
7132	Gambling industries	9	D	D	D	f	D	D
7139	Other amusement & recreation services	93	D	D	D	g	D	D
71391	Golf courses & country clubs	5	5 575	1 878	273	72	—	9.4
713910	Golf courses & country clubs	5	5 575	1 878	273	72	—	9.4
71394	Fitness & recreational sports centers	43	28 287	9 094	2 269	942	12.1	1.4
713940	Fitness & recreational sports centers	43	28 287	9 094	2 269	942	12.1	1.4
71395	Bowling centers	16	12 838	3 661	1 024	378	8.6	.9
713950	Bowling centers	16	12 838	3 661	1 024	378	8.6	.9
71399	All other amusement & recreation industries	28	6 773	1 597	243	122	53.2	4.3
713990	All other amusement & recreation industries	28	6 773	1 597	243	122	53.2	4.3
KIT CARSON COUNTY, CO								
71	Arts, entertainment, & recreation	5	555	86	10	7	51.4	21.1
LAKE COUNTY, CO								
71	Arts, entertainment, & recreation	5	2 574	949	300	101	8.4	—
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
LA PLATA COUNTY, CO								
71	Arts, entertainment, & recreation	40	8 588	2 428	439	186	56.9	6.2
713	Amusement, gambling, & recreation industries	32	6 708	1 896	341	162	51.6	8.0
7139	Other amusement & recreation services	31	D	D	D	c	D	D
71399	All other amusement & recreation industries	22	3 077	792	100	47	68.5	9.1
713990	All other amusement & recreation industries	22	3 077	792	100	47	68.5	9.1
LARIMER COUNTY, CO								
71	Arts, entertainment, & recreation	80	41 476	10 943	2 303	1 012	19.9	11.6
711	Performing arts, spectator sports, & related industries	28	D	D	D	e	D	D
7111	Performing arts companies	8	3 437	641	176	65	—	28.5
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
71113	Musical groups & artists	4	1 461	306	62	21	—	43.4
711130	Musical groups & artists	4	1 461	306	62	21	—	43.4
7111309	Other music groups & artists	4	1 461	306	62	21	—	43.4
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
7115	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
71151	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
711510	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
713	Amusement, gambling, & recreation industries	50	23 940	7 363	1 471	727	25.7	1.8
7139	Other amusement & recreation services	46	22 269	7 162	1 412	691	21.6	2.0
71391	Golf courses & country clubs	6	6 417	2 446	443	125	18.0	—
713910	Golf courses & country clubs	6	6 417	2 446	443	125	18.0	—
71394	Fitness & recreational sports centers	20	8 954	2 930	718	487	16.6	1.1
713940	Fitness & recreational sports centers	20	8 954	2 930	718	487	16.6	1.1
71395	Bowling centers	4	2 677	780	212	69	14.9	—
713950	Bowling centers	4	2 677	780	212	69	14.9	—
71399	All other amusement & recreation industries	13	3 068	795	25	6	29.9	11.0
713990	All other amusement & recreation industries	13	3 068	795	25	6	29.9	11.0

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							From administrative records ¹	Estimated ²
LAS ANIMAS COUNTY, CO								
71	Arts, entertainment, & recreation	4	731	136	29	9	33.7	65.3
LOGAN COUNTY, CO								
71	Arts, entertainment, & recreation	8	1 338	310	65	28	57.4	7.8
MESA COUNTY, CO								
71	Arts, entertainment, & recreation	39	11 486	4 060	538	275	27.1	1.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	2 493	796	180	94	11.4	—
713940	Fitness & recreational sports centers	8	2 493	796	180	94	11.4	—
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
MOFFAT COUNTY, CO								
71	Arts, entertainment, & recreation	6	1 018	196	26	18	35.4	21.6
MONTEZUMA COUNTY, CO								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
MONTROSE COUNTY, CO								
71	Arts, entertainment, & recreation	9	1 540	411	99	46	74.0	8.0
MORGAN COUNTY, CO								
71	Arts, entertainment, & recreation	6	930	192	61	29	11.9	—
OTERO COUNTY, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OURAY COUNTY, CO								
71	Arts, entertainment, & recreation	10	1 634	480	55	23	82.1	12.2
PARK COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
PHILLIPS COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PITKIN COUNTY, CO								
71	Arts, entertainment, & recreation	32	90 933	28 231	9 189	2 504	5.9	1.2
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	88 099	27 978	9 134	2 488	3.6	1.2
7139	Other amusement & recreation services	23	88 099	27 978	9 134	2 488	3.6	1.2
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
71392	Skiing facilities	5	D	D	D	g	D	D
713920	Skiing facilities	5	D	D	D	g	D	D
71394	Fitness & recreational sports centers	7	11 448	4 685	975	261	6.0	.2
713940	Fitness & recreational sports centers	7	11 448	4 685	975	261	6.0	.2
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
PROWERS COUNTY, CO								
71	Arts, entertainment, & recreation	5	719	177	46	24	3.6	22.5

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							From administrative records ¹	Estimated ²
PUEBLO COUNTY, CO								
71	Arts, entertainment, & recreation	36	50 450	5 468	1 294	483	9.0	3.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 806	569	128	128	42.7	1.3
713940	Fitness & recreational sports centers	9	1 806	569	128	128	42.7	1.3
RIO BLANCO COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RIO GRANDE COUNTY, CO								
71	Arts, entertainment, & recreation	6	1 021	327	56	33	94.0	6.0
ROUTT COUNTY, CO								
71	Arts, entertainment, & recreation	25	39 531	9 233	3 100	884	9.5	.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	f	D	D
7139	Other amusement & recreation services	18	D	D	D	f	D	D
71392	Skating facilities	3	D	D	D	f	D	D
713920	Skating facilities	3	D	D	D	f	D	D
SAN JUAN COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SAN MIGUEL COUNTY, CO								
71	Arts, entertainment, & recreation	12	13 404	7 408	1 797	591	.6	1.0
713	Amusement, gambling, & recreation industries	6	D	D	D	f	D	D
7139	Other amusement & recreation services	6	D	D	D	f	D	D
SEDGWICK COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SUMMIT COUNTY, CO								
71	Arts, entertainment, & recreation	22	97 557	23 060	8 128	2 017	3.7	49.1
713	Amusement, gambling, & recreation industries	20	D	D	D	g	D	D
7139	Other amusement & recreation services	20	D	D	D	g	D	D
71392	Skating facilities	3	D	D	D	g	D	D
713920	Skating facilities	3	D	D	D	g	D	D
71399	All other amusement & recreation industries	12	D	D	D	c	D	D
713990	All other amusement & recreation industries	12	D	D	D	c	D	D
TELLER COUNTY, CO								
71	Arts, entertainment, & recreation	23	58 008	15 555	3 186	862	.7	.1
713	Amusement, gambling, & recreation industries	21	D	D	D	f	D	D
7132	Gambling industries	16	D	D	D	f	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
WELD COUNTY, CO								
71	Arts, entertainment, & recreation	44	15 505	3 852	897	372	40.2	6.4
711	Performing arts, spectator sports, & related industries	15	7 778	1 578	347	70	28.4	9.0
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	7 727	2 274	550	302	52.0	3.7
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	3 637	1 357	331	208	28.6	3.9
713940	Fitness & recreational sports centers	13	3 637	1 357	331	208	28.6	3.9
71399	All other amusement & recreation industries	7	1 615	304	77	34	90.9	9.1
713990	All other amusement & recreation industries	7	1 615	304	77	34	90.9	9.1

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
YUMA COUNTY, CO								
71	Arts, entertainment, & recreation	4	482	106	31	22	79.3	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALAMOSA, CO								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ARVADA, CO *								
71	Arts, entertainment, & recreation	18	7 021	2 432	607	234	17.1	5.2
713	Amusement, gambling, & recreation industries	12	5 742	2 050	532	212	12.9	6.3
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	4 039	1 570	415	158	16.1	4.5
713940	Fitness & recreational sports centers	7	4 039	1 570	415	158	16.1	4.5
ARVADA, CO (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	18	7 021	2 432	607	234	17.1	5.2
713	Amusement, gambling, & recreation industries	12	5 742	2 050	532	212	12.9	6.3
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	4 039	1 570	415	158	16.1	4.5
713940	Fitness & recreational sports centers	7	4 039	1 570	415	158	16.1	4.5
ASPEN, CO								
71	Arts, entertainment, & recreation	21	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	g	D	D
7139	Other amusement & recreation services	17	D	D	D	g	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
AURORA, CO *								
71	Arts, entertainment, & recreation	56	40 915	10 474	2 333	901	7.8	21.8
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	47	D	D	D	f	D	D
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	19	15 400	4 032	962	460	5.0	20.1
713940	Fitness & recreational sports centers	19	15 400	4 032	962	460	5.0	20.1
71395	Bowling centers	7	5 227	1 472	358	114	20.7	12.0
713950	Bowling centers	7	5 227	1 472	358	114	20.7	12.0
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
AURORA, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AURORA, CO (ARAPAHOE COUNTY PART) *								
71	Arts, entertainment, & recreation	53	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	45	D	D	D	f	D	D
7139	Other amusement & recreation services	37	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	18	D	D	D	e	D	D
713940	Fitness & recreational sports centers	18	D	D	D	e	D	D
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
BERTHOUD, CO *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BERTHOUD, CO (LARIMER COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOULDER, CO								
71	Arts, entertainment, & recreation	53	34 651	13 465	3 609	692	22.2	1.5
711	Performing arts, spectator sports, & related industries	28	17 809	9 112	2 680	189	28.3	1.4
7111	Performing arts companies	7	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	9 182	3 546	769	441	15.5	.2
713940	Fitness & recreational sports centers	16	9 182	3 546	769	441	15.5	.2
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	a	D	D
BRIGHTON, CO *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRIGHTON, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRIGHTON, CO (WELD COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROOMFIELD, CO *								
71	Arts, entertainment, & recreation	10	4 041	1 240	260	104	25.9	12.3
713	Amusement, gambling, & recreation industries	6	3 610	1 126	240	102	21.6	13.8
7139	Other amusement & recreation services	6	3 610	1 126	240	102	21.6	13.8
BROOMFIELD, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROOMFIELD, CO (BOULDER COUNTY PART) *								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	3 610	1 126	240	102	21.6	13.8
7139	Other amusement & recreation services	6	3 610	1 126	240	102	21.6	13.8

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRUSH, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURLINGTON, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CANON CITY, CO								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
CARBONDALE, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CASTLE ROCK, CO								
71	Arts, entertainment, & recreation	6	9 526	3 154	708	133	4.9	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
CHERRY HILLS VILLAGE, CO								
71	Arts, entertainment, & recreation	7	8 226	2 520	428	141	11.1	67.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
COLORADO SPRINGS, CO								
71	Arts, entertainment, & recreation	122	66 129	18 597	3 954	1 522	18.1	9.4
711	Performing arts, spectator sports, & related industries	38	D	D	D	e	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	c	D	D
71121	Spectator sports	8	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	83	44 425	14 224	3 157	1 249	21.1	13.6
7139	Other amusement & recreation services	70	D	D	D	g	D	D
71394	Fitness & recreational sports centers	36	D	D	D	f	D	D
713940	Fitness & recreational sports centers	36	D	D	D	f	D	D
71395	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
713950	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
COMMERCE CITY, CO								
71	Arts, entertainment, & recreation	6	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
CORTEZ, CO								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
CRAIG, CO								
71	Arts, entertainment, & recreation	3	251	103	13	6	—	87.6

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENVER, CO								
71	Arts, entertainment, & recreation	150	291 819	146 781	29 421	1 772	6.4	2.9
711	Performing arts, spectator sports, & related industries	80	225 600	127 408	25 613	824	4.0	.8
7111	Performing arts companies	12	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	a	D	D
711110	Theater companies & dinner theaters	5	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	11 076	5 012	1 469	45	4.5	3.3
711320	Promoters of performing arts, sports, & similar events w/o facil	11	11 076	5 012	1 469	45	4.5	3.3
7114	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	39	D	D	D	c	D	D
71151	Independent artists, writers, & performers	39	D	D	D	c	D	D
711510	Independent artists, writers, & performers	39	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	69	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71394	Fitness & recreational sports centers	28	17 778	7 440	2 063	452	18.1	35.7
713940	Fitness & recreational sports centers	28	17 778	7 440	2 063	452	18.1	35.7
71395	Bowling centers	6	3 331	1 029	263	134	44.4	—
713950	Bowling centers	6	3 331	1 029	263	134	44.4	—
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	4 783	1 195	264	73	13.2	—
DURANGO, CO								
71	Arts, entertainment, & recreation	19	5 132	1 541	235	109	44.7	9.5
713	Amusement, gambling, & recreation industries	15	4 510	1 446	230	107	45.4	10.8
7139	Other amusement & recreation services	14	D	D	D	c	D	D
EDGEWATER, CO								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
ENGLEWOOD, CO								
71	Arts, entertainment, & recreation	12	9 992	2 297	505	274	22.4	1.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
ESTES PARK, CO								
71	Arts, entertainment, & recreation	5	2 144	405	44	12	37.7	29.6
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
FLORENCE, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FORT COLLINS, CO								
71	Arts, entertainment, & recreation	26	14 345	4 113	1 049	529	22.1	22.4
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	6 559	2 168	525	368	13.1	1.5
713940	Fitness & recreational sports centers	13	6 559	2 168	525	368	13.1	1.5
FORT LUPTON, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT MORGAN, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FOUNTAIN, CO								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
FRUITA, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GLENDALE, CO								
71	Arts, entertainment, & recreation	6	14 407	2 241	514	186	46.1	.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
GLENWOOD SPRINGS, CO								
71	Arts, entertainment, & recreation	8	1 746	448	53	34	72.5	4.8
713	Amusement, gambling, & recreation industries	8	1 746	448	53	34	72.5	4.8
7139	Other amusement & recreation services	8	1 746	448	53	34	72.5	4.8
GOLDEN, CO								
71	Arts, entertainment, & recreation	8	20 141	6 089	1 490	307	5.4	.6
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
GRAND JUNCTION, CO								
71	Arts, entertainment, & recreation	18	7 194	2 755	401	208	14.7	.2
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
GREELEY, CO								
71	Arts, entertainment, & recreation	25	6 064	1 977	487	260	38.2	4.7
713	Amusement, gambling, & recreation industries	21	5 675	1 888	466	252	34.6	5.1
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
GREENWOOD VILLAGE, CO								
71	Arts, entertainment, & recreation	10	18 282	6 060	1 684	576	2.2	7.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers	4	D	D	D	e	D	D
GUNNISON, CO								
71	Arts, entertainment, & recreation	5	619	113	3	2	100.0	—
LAFAYETTE, CO								
71	Arts, entertainment, & recreation	4	796	291	70	34	9.8	—

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
LA JUNTA, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAKEWOOD, CO								
71	Arts, entertainment, & recreation	44	50 656	12 216	3 154	957	6.5	3.6
711	Performing arts, spectator sports, & related industries	14	4 893	907	211	103	20.7	.3
713	Amusement, gambling, & recreation industries	30	45 763	11 309	2 943	854	4.9	3.9
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	f	D	D
71394	Fitness & recreational sports centers	16	9 959	2 974	756	363	13.3	1.9
713940	Fitness & recreational sports centers	16	9 959	2 974	756	363	13.3	1.9
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
LAMAR, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LAS ANIMAS, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEADVILLE, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LITTLETON, CO *								
71	Arts, entertainment, & recreation	14	8 656	2 243	474	183	12.5	2.0
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 734	692	116	80	16.9	4.7
713940	Fitness & recreational sports centers	5	1 734	692	116	80	16.9	4.7
LITTLETON, CO (ARAPAHOE COUNTY PART) *								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 734	692	116	80	16.9	4.7
713940	Fitness & recreational sports centers	5	1 734	692	116	80	16.9	4.7
LITTLETON, CO (DOUGLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
LITTLETON, CO (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LONGMONT, CO *								
71	Arts, entertainment, & recreation	22	12 590	2 505	571	278	19.8	3.3
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	2 161	829	205	150	36.6	—
713940	Fitness & recreational sports centers	7	2 161	829	205	150	36.6	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
LONGMONT, CO (BOULDER COUNTY PART) *								
71	Arts, entertainment, & recreation	22	12 590	2 505	571	278	19.8	3.3
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	2 161	829	205	150	36.6	—
713940	Fitness & recreational sports centers	7	2 161	829	205	150	36.6	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LOUISVILLE, CO								
71	Arts, entertainment, & recreation	7	1 000	489	112	39	24.5	12.6
LOVELAND, CO								
71	Arts, entertainment, & recreation	9	3 058	606	141	73	27.7	—
711	Performing arts, spectator sports, & related industries	4	1 313	155	32	7	31.3	—
713	Amusement, gambling, & recreation industries	5	1 745	451	109	66	25.0	—
7139	Other amusement & recreation services	5	1 745	451	109	66	25.0	—
MANITOU SPRINGS, CO								
71	Arts, entertainment, & recreation	5	2 801	1 146	159	119	73.7	2.0
MONTE VISTA, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONTROSE, CO								
71	Arts, entertainment, & recreation	5	1 281	358	89	30	68.7	9.6
NORTHGLENN, CO *								
71	Arts, entertainment, & recreation	5	2 953	804	187	97	.5	21.6
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
NORTHGLENN, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	5	2 953	804	187	97	.5	21.6
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
PARKER, CO								
71	Arts, entertainment, & recreation	4	805	438	95	24	16.3	34.9
PUEBLO, CO								
71	Arts, entertainment, & recreation	26	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	20	12 894	2 628	595	269	31.1	.3
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
RIFLE, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SALIDA, CO								
71	Arts, entertainment, & recreation	4	1 986	426	53	17	16.2	16.6
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
SHERIDAN, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STEAMBOAT SPRINGS, CO								
71	Arts, entertainment, & recreation	17	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7139	Other amusement & recreation services	12	D	D	D	f	D	D
71392	Skiing facilities	3	D	D	D	f	D	D
713920	Skiing facilities	3	D	D	D	f	D	D
STERLING, CO								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
THORNTON, CO *								
71	Arts, entertainment, & recreation	12	7 588	1 859	394	194	16.4	9.0
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
THORNTON, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	12	7 588	1 859	394	194	16.4	9.0
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
TRINIDAD, CO								
71	Arts, entertainment, & recreation	4	731	136	29	9	33.7	65.3
VAIL, CO								
71	Arts, entertainment, & recreation	14	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	g	D	D
7139	Other amusement & recreation services	10	D	D	D	g	D	D
71392	Skiing facilities	4	D	D	D	g	D	D
713920	Skiing facilities	4	D	D	D	g	D	D
WESTMINSTER, CO *								
71	Arts, entertainment, & recreation	13	8 364	2 814	639	263	26.0	—
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	3 896	735	183	101	5.4	—
713940	Fitness & recreational sports centers	7	3 896	735	183	101	5.4	—
WESTMINSTER, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	6	2 244	1 443	284	110	92.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
WESTMINSTER, CO (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	7	6 120	1 371	355	153	1.8	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
WHEAT RIDGE, CO								
71	Arts, entertainment, & recreation	15	4 173	1 128	245	96	60.8	—
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
WINDSOR, CO *								
71	Arts, entertainment, & recreation	3	942	154	36	27	100.0	—
WINDSOR, CO (WELD COUNTY PART) *								
71	Arts, entertainment, & recreation	3	942	154	36	27	100.0	—
WOODLAND PARK, CO								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
YUMA, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF ADAMS COUNTY, CO								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	1 818	405	93	39	20.7	51.4
713990	All other amusement & recreation industries	6	1 818	405	93	39	20.7	51.4
BALANCE OF ALAMOSA COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF ARAPAHOE COUNTY, CO								
71	Arts, entertainment, & recreation	43	137 417	63 445	24 993	756	3.4	7.1
711	Performing arts, spectator sports, & related industries	23	D	D	D	f	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	e	D	D
7115	Independent artists, writers, & performers	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
BALANCE OF ARCHULETA COUNTY, CO								
71	Arts, entertainment, & recreation	11	7 283	2 358	824	259	8.8	8.3
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
BALANCE OF BACA COUNTY, CO								
71	Arts, entertainment, & recreation	3	409	110	20	13	—	49.6
BALANCE OF BOULDER COUNTY, CO								
71	Arts, entertainment, & recreation	33	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	f	D	D
7139	Other amusement & recreation services	15	D	D	D	f	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	a	D	D
BALANCE OF CHAFFEE COUNTY, CO								
71	Arts, entertainment, & recreation	14	10 252	3 353	1 006	318	23.7	2.2
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
BALANCE OF CLEAR CREEK COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	e	D	D
BALANCE OF CONEJOS COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CUSTER COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF DELTA COUNTY, CO								
71	Arts, entertainment, & recreation	11	12 900	4 266	110	31	4.8	1.4
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
BALANCE OF DOUGLAS COUNTY, CO								
71	Arts, entertainment, & recreation	31	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
BALANCE OF EAGLE COUNTY, CO								
71	Arts, entertainment, & recreation	36	95 345	57 232	5 079	1 181	5.0	1.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	g	D	D
7139	Other amusement & recreation services	29	D	D	D	g	D	D
71391	Golf courses & country clubs	6	D	D	D	b	D	D
713910	Golf courses & country clubs	6	D	D	D	b	D	D
71392	Skiing facilities	2	D	D	D	f	D	D
713920	Skiing facilities	2	D	D	D	f	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
BALANCE OF ELBERT COUNTY, CO								
71	Arts, entertainment, & recreation	5	2 458	396	72	38	5.4	61.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
BALANCE OF EL PASO COUNTY, CO								
71	Arts, entertainment, & recreation	21	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF FREMONT COUNTY, CO								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
BALANCE OF GARFIELD COUNTY, CO								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
BALANCE OF GILPIN COUNTY, CO								
71	Arts, entertainment, & recreation	26	258 797	58 198	14 479	2 611	2.6	-
713	Amusement, gambling, & recreation industries	26	258 797	58 198	14 479	2 611	2.6	-
7132	Gambling industries	26	258 797	58 198	14 479	2 611	2.6	-
71321	Casinos (except casino hotels)	25	D	D	D	h	D	D
713210	Casinos (except casino hotels)	25	D	D	D	h	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF GRAND COUNTY, CO								
71	Arts, entertainment, & recreation	23	41 531	15 474	5 227	1 534	5.0	.3
713	Amusement, gambling, & recreation industries	23	41 531	15 474	5 227	1 534	5.0	.3
7139	Other amusement & recreation services	22	D	D	D	g	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
BALANCE OF GUNNISON COUNTY, CO								
71	Arts, entertainment, & recreation	20	5 110	1 717	274	111	40.3	13.8
713	Amusement, gambling, & recreation industries	17	4 907	1 661	265	107	40.2	14.4
7139	Other amusement & recreation services	17	4 907	1 661	265	107	40.2	14.4
BALANCE OF HINSDALE COUNTY, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF HUERFANO COUNTY, CO								
71	Arts, entertainment, & recreation	4	1 840	386	48	16	51.8	—
713	Amusement, gambling, & recreation industries	4	1 840	386	48	16	51.8	—
7139	Other amusement & recreation services	4	1 840	386	48	16	51.8	—
BALANCE OF JACKSON COUNTY, CO								
71	Arts, entertainment, & recreation	4	364	57	9	5	100.0	—
BALANCE OF JEFFERSON COUNTY, CO								
71	Arts, entertainment, & recreation	63	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	f	D	D
7131	Amusement parks & arcades	7	D	D	D	c	D	D
71312	Amusement arcades	4	D	D	D	c	D	D
713120	Amusement arcades	4	D	D	D	c	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	11	10 085	3 757	893	327	7.3	.1
713940	Fitness & recreational sports centers	11	10 085	3 757	893	327	7.3	.1
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
BALANCE OF KIT CARSON COUNTY, CO								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF LAKE COUNTY, CO								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
BALANCE OF LA PLATA COUNTY, CO								
71	Arts, entertainment, & recreation	21	3 456	887	204	77	74.9	1.4
713	Amusement, gambling, & recreation industries	17	2 198	450	111	55	64.2	2.1
7139	Other amusement & recreation services	17	2 198	450	111	55	64.2	2.1
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LARIMER COUNTY, CO								
71	Arts, entertainment, & recreation	39	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
BALANCE OF LOGAN COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MESA COUNTY, CO								
71	Arts, entertainment, & recreation	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71399	All other amusement & recreation industries	11	1 568	430	19	7	90.6	9.4
713990	All other amusement & recreation industries	11	1 568	430	19	7	90.6	9.4
BALANCE OF MOFFAT COUNTY, CO								
71	Arts, entertainment, & recreation	3	767	93	13	12	D	—
BALANCE OF MONTEZUMA COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
BALANCE OF MONTROSE COUNTY, CO								
71	Arts, entertainment, & recreation	4	259	53	10	16	100.0	—
BALANCE OF MORGAN COUNTY, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF OTERO COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF OURAY COUNTY, CO								
71	Arts, entertainment, & recreation	10	1 634	480	55	23	82.1	12.2
BALANCE OF PARK COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF PHILLIPS COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PITKIN COUNTY, CO								
71	Arts, entertainment, & recreation	11	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	f	D	D
7139	Other amusement & recreation services	6	D	D	D	f	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
BALANCE OF PROWERS COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PUEBLO COUNTY, CO								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF RIO BLANCO COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RIO GRANDE COUNTY, CO								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF ROUTT COUNTY, CO								
71	Arts, entertainment, & recreation	8	D	D	D	a	D	D
BALANCE OF SAN JUAN COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF SAN MIGUEL COUNTY, CO								
71	Arts, entertainment, & recreation	12	13 404	7 408	1 797	591	.6	1.0
713	Amusement, gambling, & recreation industries	6	D	D	D	f	D	D
7139	Other amusement & recreation services	6	D	D	D	f	D	D
BALANCE OF SEDGWICK COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SUMMIT COUNTY, CO								
71	Arts, entertainment, & recreation	22	97 557	23 060	8 128	2 017	3.7	49.1
713	Amusement, gambling, & recreation industries	20	D	D	D	g	D	D
7139	Other amusement & recreation services	20	D	D	D	g	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
71399	All other amusement & recreation industries	12	D	D	D	c	D	D
713990	All other amusement & recreation industries	12	D	D	D	c	D	D
BALANCE OF TELLER COUNTY, CO								
71	Arts, entertainment, & recreation	18	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	f	D	D
7132	Gambling industries	16	D	D	D	f	D	D
BALANCE OF WELD COUNTY, CO								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	11	7 389	1 489	326	62	25.2	9.5
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
711219	Other spectator sports	4	D	D	D	b	D	D
BALANCE OF YUMA COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

COLORADO

Arvada is in Adams and Jefferson Counties.

Aurora is in Adams, Arapahoe, and Douglas Counties.

Berthoud is in Larimer and Weld Counties; it annexed into Weld County in December 1996.

Brighton is in Adams and Weld Counties.

Broomfield is in Adams, Boulder, Jefferson, and Weld Counties.

Littleton is in Arapahoe, Douglas, and Jefferson Counties.

Longmont is in Boulder and Weld Counties.

Northglenn is in Adams and Weld Counties.

Superior is in Boulder and Jefferson Counties.

Thornton is in Adams and Weld Counties.

Westminster is in Adams and Jefferson Counties.

Windsor is in Larimer and Weld Counties; it annexed into Larimer County in November 1994.

Appendix E. Metropolitan Areas

COLORADO

Boulder—Longmont, CO PMSA

Boulder County, CO

Colorado Springs, CO MSA

El Paso County, CO

Denver, CO PMSA

Adams County, CO

Arapahoe County, CO

Denver County, CO

Douglas County, CO

Jefferson County, CO

Denver—Boulder—Greeley, CO CMSA

Boulder—Longmont, CO PMSA

Boulder County, CO

Denver—Boulder—Greeley, CO CMSA—Con.

Denver, CO PMSA

Adams County, CO

Arapahoe County, CO

Denver County, CO

Douglas County, CO

Jefferson County, CO

Greeley, CO PMSA

Weld County, CO

Fort Collins—Loveland, CO MSA

Larimer County, CO

Grand Junction, CO MSA

Mesa County, CO

Greeley, CO PMSA

Weld County, CO

Pueblo, CO MSA

Pueblo County, CO

Connecticut

1997

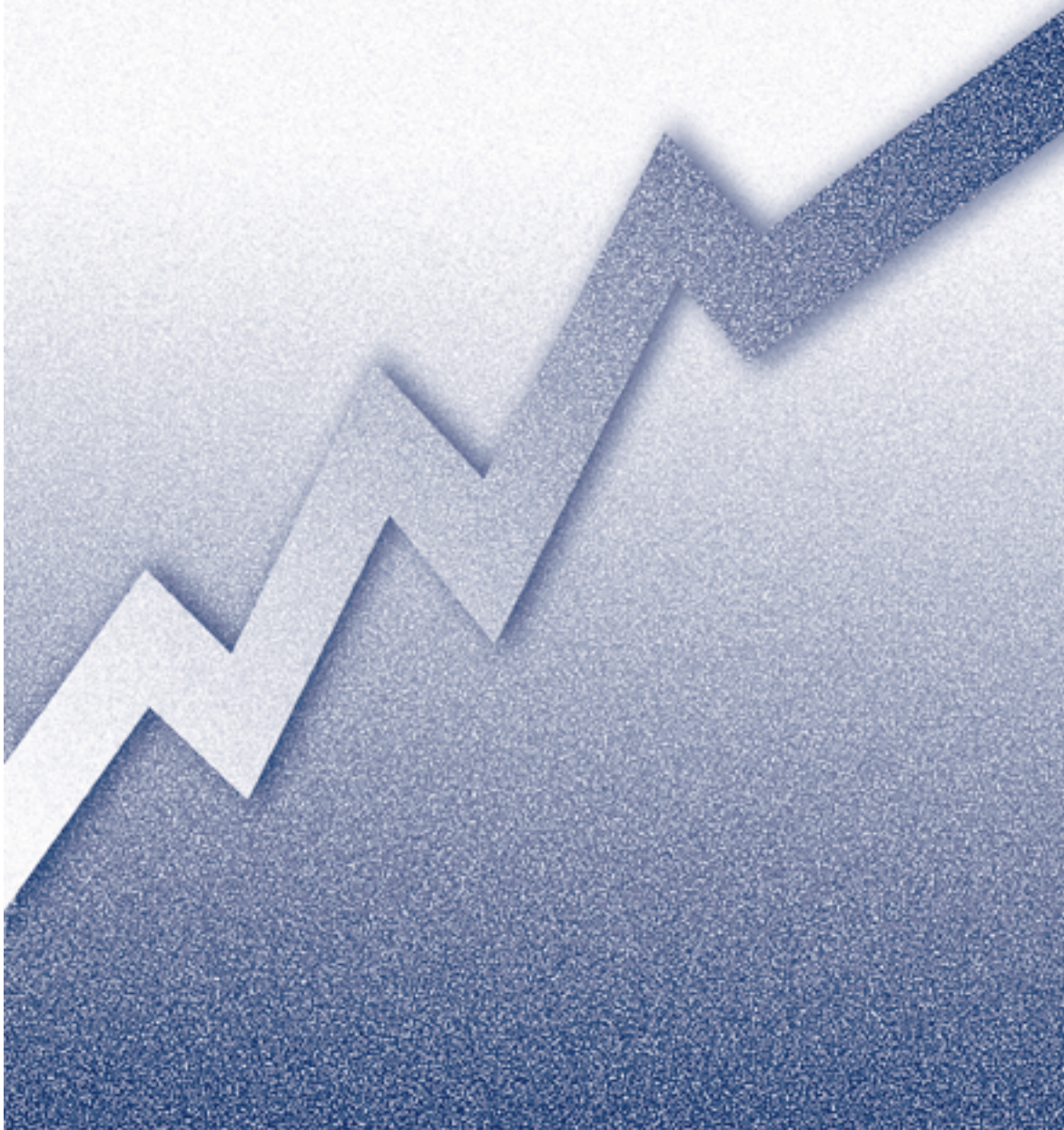
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Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CONNECTICUT								
71	Arts, entertainment, & recreation	1 046	2 526 777	589 218	135 784	27 236	6.4	1.9
711	Performing arts, spectator sports, & related industries	321	360 332	115 964	27 762	2 808	13.2	4.4
7111	Performing arts companies	75	80 978	18 251	3 131	415	8.5	10.4
71111	Theater companies & dinner theaters	25	60 291	10 128	1 862	249	4.1	9.3
711110	Theater companies & dinner theaters	25	60 291	10 128	1 862	249	4.1	9.3
7111101	Opera companies	1	D	D	D	c	D	D
7111102	Theater companies	22	D	D	D	c	D	D
7111103	Dinner theaters	2	D	D	D	a	D	D
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	38	17 090	6 720	1 017	118	24.9	16.1
711130	Musical groups & artists	38	17 090	6 720	1 017	118	24.9	16.1
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	36	D	D	D	b	D	D
71119	Other performing arts companies	10	D	D	D	b	D	D
711190	Other performing arts companies	10	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	10	D	D	D	b	D	D
7112	Spectator sports	27	80 260	42 890	14 427	977	2.9	1.2
71121	Spectator sports	27	80 260	42 890	14 427	977	2.9	1.2
711211	Sports teams & clubs	7	54 294	36 810	13 180	444	3.6	—
7112112	Baseball clubs	4	D	D	D	b	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	5	23 173	5 462	1 122	509	—	—
7112121	Dog racetrack operation	2	D	D	D	c	D	D
7112122	Auto racetrack operation	3	D	D	D	e	D	D
711219	Other spectator sports	15	2 793	618	125	24	15.0	33.2
7112191	Professional athletes	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	36	127 459	23 592	5 469	936	5.8	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	31	20 430	6 702	1 081	94	38.5	.8
71141	Agents/managers for artists, athletes, & other public figures	31	20 430	6 702	1 081	94	38.5	.8
711410	Agents/managers for artists, athletes, & other public figures	31	20 430	6 702	1 081	94	38.5	.8
7115	Independent artists, writers, & performers	152	51 205	24 529	3 654	386	44.8	8.2
71151	Independent artists, writers, & performers	152	51 205	24 529	3 654	386	44.8	8.2
711510	Independent artists, writers, & performers	152	51 205	24 529	3 654	386	44.8	8.2
712	Museums, historical sites, & similar institutions	4	196	41	7	3	38.8	61.2
7121	Museums, historical sites, & similar institutions	4	196	41	7	3	38.8	61.2
71211	Museums	3	D	D	D	a	D	D
712110	Museums	3	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	721	2 166 249	473 213	108 015	24 425	5.3	1.5
7131	Amusement parks & arcades	36	20 113	6 104	928	453	18.6	3.0
71311	Amusement & theme parks	5	D	D	D	b	D	D
713110	Amusement & theme parks	5	D	D	D	b	D	D
7131101	Waterparks	3	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	b	D	D
71312	Amusement arcades	31	D	D	D	e	D	D
713120	Amusement arcades	31	D	D	D	e	D	D
7132	Gambling industries	17	1 766 416	360 433	84 259	16 044	—	.4
71321	Casinos (except casino hotels)	2	D	D	D	j	D	D
713210	Casinos (except casino hotels)	2	D	D	D	j	D	D
71329	Other gambling industries	15	D	D	D	e	D	D
713290	Other gambling industries	15	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	15	D	D	D	e	D	D
7139	Other amusement & recreation services	668	379 720	106 676	22 828	7 928	29.0	6.6
71391	Golf courses & country clubs	85	65 559	19 033	2 224	636	34.8	2.6
713910	Golf courses & country clubs	85	65 559	19 033	2 224	636	34.8	2.6
71392	Skiing facilities	6	6 764	2 925	1 490	1 141	6.2	.6
713920	Skiing facilities	6	6 764	2 925	1 490	1 141	6.2	.6
71393	Marinas	113	90 997	22 722	4 667	699	20.4	4.4
713930	Marinas	113	90 997	22 722	4 667	699	20.4	4.4
71394	Fitness & recreational sports centers	291	142 914	43 603	10 328	4 045	36.8	9.4
713940	Fitness & recreational sports centers	291	142 914	43 603	10 328	4 045	36.8	9.4
7139404	Ice skating rinks	17	19 702	4 842	1 090	460	20.4	16.2
7139405	Roller skating rinks	13	D	D	D	c	D	D
71395	Bowling centers	51	34 156	10 414	2 598	890	11.9	10.4
713950	Bowling centers	51	34 156	10 414	2 598	890	11.9	10.4
71399	All other amusement & recreation industries	122	39 330	7 979	1 521	517	29.9	6.2
713990	All other amusement & recreation industries	122	39 330	7 979	1 521	517	29.9	6.2
7139901	Dance studios & halls	2	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	8	D	D	D	b	D	D
7139904	Miniature golf courses	19	4 102	929	109	30	14.5	—
7139905	Coin-operated amusement devices (except slot machine operation)	15	9 634	1 858	450	87	10.0	10.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CONNECTICUT									
71	Arts, entertainment, & recreation	391	443 311	399 687	156 668	30 115	7 416	16.2	5.0
711	Performing arts, spectator sports, & related industries	79	74 900	72 467	22 070	5 217	1 659	6.0	6.8
7111	Performing arts companies	62	38 910	38 379	15 509	3 778	1 427	7.8	12.6
71111	Theater companies & dinner theaters	25	22 198	22 637	8 890	1 986	682	4.5	3.0
711110	Theater companies & dinner theaters	25	22 198	22 637	8 890	1 986	682	4.5	3.0
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	23	D	D	D	D	e	D	D
71112	Dance companies	8	D	D	D	D	b	D	D
711120	Dance companies	8	D	D	D	D	b	D	D
71113	Musical groups & artists	28	12 095	11 324	4 956	1 339	672	13.2	34.5
711130	Musical groups & artists	28	12 095	11 324	4 956	1 339	672	13.2	34.5
7111301	Symphony orchestras & chamber music organizations	17	10 809	10 202	4 494	1 230	572	11.0	35.4
7111309	Other music groups & artists	11	1 286	1 122	462	109	100	31.3	27.2
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	17	35 990	34 088	6 561	1 439	232	4.1	.6
71131	Promoters of performing arts, sports, & similar events w/facility	7	31 641	29 793	5 779	1 309	205	1.6	—
711310	Promoters of performing arts, sports, & similar events w/facility	7	31 641	29 793	5 779	1 309	205	1.6	—
71132	Promoters of performing arts, sports, & similar events w/o facil	10	4 349	4 295	782	130	27	21.9	4.8
711320	Promoters of performing arts, sports, & similar events w/o facil	10	4 349	4 295	782	130	27	21.9	4.8
712	Museums, historical sites, & similar institutions	108	126 269	93 966	34 236	7 685	1 720	21.9	7.9
7121	Museums, historical sites, & similar institutions	108	126 269	93 966	34 236	7 685	1 720	21.9	7.9
71211	Museums	63	76 091	63 283	23 575	5 269	1 188	31.2	1.2
712110	Museums	63	76 091	63 283	23 575	5 269	1 188	31.2	1.2
71212	Historical sites	17	5 532	4 085	1 118	253	94	41.3	5.4
712120	Historical sites	17	5 532	4 085	1 118	253	94	41.3	5.4
71213	Zoos & botanical gardens	6	33 188	17 273	5 998	1 362	278	3.0	26.3
712130	Zoos & botanical gardens	6	33 188	17 273	5 998	1 362	278	3.0	26.3
71219	Nature parks & other similar institutions	22	11 458	9 325	3 545	801	160	5.4	—
712190	Nature parks & other similar institutions	22	11 458	9 325	3 545	801	160	5.4	—
713	Amusement, gambling, & recreation industries	204	242 142	233 254	100 362	17 213	4 037	16.5	3.0
7139	Other amusement & recreation services	204	242 142	233 254	100 362	17 213	4 037	16.5	3.0
71391	Golf courses & country clubs	71	173 754	168 657	73 272	12 394	2 417	8.1	2.9
713910	Golf courses & country clubs	71	173 754	168 657	73 272	12 394	2 417	8.1	2.9
71394	Fitness & recreational sports centers	85	48 810	47 935	20 790	3 694	1 378	33.9	3.0
713940	Fitness & recreational sports centers	85	48 810	47 935	20 790	3 694	1 378	33.9	3.0
71399	All other amusement & recreation industries	48	19 578	16 662	6 300	1 125	242	46.8	3.8
713990	All other amusement & recreation industries	48	19 578	16 662	6 300	1 125	242	46.8	3.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA								
71	Arts, entertainment, & recreation	1 573	1 508 025	506 655	102 727	20 607	20.3	9.8
711	Performing arts, spectator sports, & related industries	389	D	D	D	h	D	D
7111	Performing arts companies	74	65 141	17 624	2 025	429	8.1	1.2
71111	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
711110	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
7111102	Theater companies	20	21 409	4 793	864	229	2.6	2.3
71113	Musical groups & artists	41	D	D	D	c	D	D
711130	Musical groups & artists	41	D	D	D	c	D	D
7111309	Other music groups & artists	40	39 606	11 764	945	122	7.8	.2
7112	Spectator sports	51	D	D	D	g	D	D
71121	Spectator sports	51	D	D	D	g	D	D
711211	Sports teams & clubs	8	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	6	D	D	D	e	D	D
711212	Racetracks	17	125 339	26 008	5 875	1 394	16.7	.8
7112121	Dog racetrack operation	6	67 464	12 233	2 573	760	.3	—
7112123	Horse racetrack operation	3	D	D	D	f	D	D
711219	Other spectator sports	26	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	56	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
71141	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
711410	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
7115	Independent artists, writers, & performers	148	D	D	D	f	D	D
71151	Independent artists, writers, & performers	148	D	D	D	f	D	D
711510	Independent artists, writers, & performers	148	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
71211	Museums	11	4 638	1 109	185	50	70.3	—
712110	Museums	11	4 638	1 109	185	50	70.3	—
713	Amusement, gambling, & recreation industries	1 167	D	D	D	j	D	D
7131	Amusement parks & arcades	69	D	D	D	f	D	D
71311	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
713110	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
71312	Amusement arcades	54	D	D	D	e	D	D
713120	Amusement arcades	54	D	D	D	e	D	D
7139	Other amusement & recreation services	1 089	711 602	205 381	41 405	15 105	29.7	7.6
71391	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
713910	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
71392	Skiing facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
713920	Skiing facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
71393	Marinas	100	61 077	14 024	2 664	516	33.0	.9
713930	Marinas	100	61 077	14 024	2 664	516	33.0	.9
71394	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
713940	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
7139404	Ice skating rinks	21	17 732	3 957	958	371	17.1	12.4
7139405	Roller skating rinks	22	5 998	1 883	491	273	33.8	1.5
71395	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
713950	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
71399	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
713990	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
7139901	Dance studios & halls	9	1 831	472	113	41	22.3	12.8
7139902	Concession operators of amusement devices & rides	15	2 876	904	44	28	27.5	—
7139904	Miniature golf courses	40	11 655	3 057	373	99	26.2	6.1
7139905	Coin-operated amusement devices (except slot machine operation)	44	34 384	8 722	2 098	476	36.9	4.5
Boston, MA-NH PMSA								
71	Arts, entertainment, & recreation	981	1 096 700	391 248	82 266	13 098	18.7	11.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
Boston, MA-NH PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries	296	638 421	259 375	55 437	3 815	9.5	13.6
7111	Performing arts companies	59	60 610	16 833	1 895	392	4.7	1.0
71111	Theater companies & dinner theaters	20	D	D	D	e	D	D
711110	Theater companies & dinner theaters	20	D	D	D	e	D	D
7111102	Theater companies	14	D	D	D	c	D	D
71113	Musical groups & artists	35	36 916	11 368	857	103	2.1	.5
711130	Musical groups & artists	35	36 916	11 368	857	103	2.1	.5
7111309	Other music groups & artists	34	D	D	D	c	D	D
7112	Spectator sports	30	328 722	198 241	43 695	1 549	6.7	21.9
71121	Spectator sports	30	328 722	198 241	43 695	1 549	6.7	21.9
711211	Sports teams & clubs	6	268 445	181 475	39 461	540	—	26.7
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	7	56 603	15 601	4 014	960	36.8	—
711219	Other spectator sports	17	3 674	1 165	220	49	36.8	7.0
7113	Promoters of performing arts, sports, & similar events	41	164 846	19 328	4 951	1 216	5.6	3.2
71131	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	31	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	31	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
71141	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
711410	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
7115	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
71151	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
711510	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
712	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
71211	Museums	9	D	D	D	b	D	D
712110	Museums	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	673	D	D	D	i	D	D
7131	Amusement parks & arcades	34	12 763	3 641	522	228	13.7	12.2
71312	Amusement arcades	27	8 109	1 944	437	201	15.1	5.8
713120	Amusement arcades	27	8 109	1 944	437	201	15.1	5.8
7139	Other amusement & recreation services	632	D	D	D	i	D	D
71391	Golf courses & country clubs	78	100 752	31 679	3 972	1 040	28.8	7.2
713910	Golf courses & country clubs	78	100 752	31 679	3 972	1 040	28.8	7.2
71393	Marinas	69	42 010	9 426	1 816	345	37.4	.8
713930	Marinas	69	42 010	9 426	1 816	345	37.4	.8
71394	Fitness & recreational sports centers	301	212 307	62 112	15 083	6 045	29.9	11.9
713940	Fitness & recreational sports centers	301	212 307	62 112	15 083	6 045	29.9	11.9
7139404	Ice skating rinks	15	14 075	3 066	732	243	8.8	11.7
7139405	Roller skating rinks	13	3 362	1 113	279	166	39.4	2.7
71395	Bowling centers	50	18 532	5 591	1 385	461	41.1	5.7
713950	Bowling centers	50	18 532	5 591	1 385	461	41.1	5.7
71399	All other amusement & recreation industries	129	62 685	17 260	3 556	949	35.0	6.8
713990	All other amusement & recreation industries	129	62 685	17 260	3 556	949	35.0	6.8
7139902	Concession operators of amusement devices & rides	9	D	D	D	b	D	D
7139904	Miniature golf courses	20	7 051	2 129	326	71	14.2	9.6
7139905	Coin-operated amusement devices (except slot machine operation)	19	20 954	5 498	1 373	323	50.6	7.3
Brockton, MA PMSA								
71	Arts, entertainment, & recreation	67	68 455	12 042	2 322	909	18.0	2.8
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	60	D	D	D	f	D	D
7139	Other amusement & recreation services	59	D	D	D	f	D	D
71391	Golf courses & country clubs	13	13 705	2 749	435	159	18.7	3.4
713910	Golf courses & country clubs	13	13 705	2 749	435	159	18.7	3.4
71394	Fitness & recreational sports centers	26	6 995	2 319	502	307	71.2	19.5
713940	Fitness & recreational sports centers	26	6 995	2 319	502	307	71.2	19.5
71395	Bowling centers	6	3 889	876	234	96	53.3	—
713950	Bowling centers	6	3 889	876	234	96	53.3	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
Fitchburg-Leominster, MA PMSA								
71	Arts, entertainment, & recreation	28	9 213	3 161	417	163	40.3	.1
713	Amusement, gambling, & recreation industries	25	8 957	3 059	399	157	41.5	.1
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
Lawrence, MA-NH PMSA								
71	Arts, entertainment, & recreation	85	91 695	27 482	3 722	1 214	29.0	.2
711	Performing arts, spectator sports, & related industries	17	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	65	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71391	Golf courses & country clubs	12	22 706	6 954	833	278	18.5	—
713910	Golf courses & country clubs	12	22 706	6 954	833	278	18.5	—
71394	Fitness & recreational sports centers	25	13 598	4 305	1 012	452	15.1	1.1
713940	Fitness & recreational sports centers	25	13 598	4 305	1 012	452	15.1	1.1
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
Lowell, MA-NH PMSA								
71	Arts, entertainment, & recreation	65	34 347	10 285	2 167	853	37.1	20.5
711	Performing arts, spectator sports, & related industries	9	1 996	780	173	23	64.1	11.7
713	Amusement, gambling, & recreation industries	56	32 351	9 505	1 994	830	35.4	21.0
7139	Other amusement & recreation services	51	30 858	9 106	1 923	780	36.3	22.0
71391	Golf courses & country clubs	8	6 403	2 406	216	59	26.6	10.2
713910	Golf courses & country clubs	8	6 403	2 406	216	59	26.6	10.2
71394	Fitness & recreational sports centers	24	14 493	4 556	1 146	578	29.3	29.1
713940	Fitness & recreational sports centers	24	14 493	4 556	1 146	578	29.3	29.1
71399	All other amusement & recreation industries	15	5 505	1 061	184	47	37.7	12.0
713990	All other amusement & recreation industries	15	5 505	1 061	184	47	37.7	12.0
Manchester, NH PMSA								
71	Arts, entertainment, & recreation	51	28 467	7 997	1 833	620	24.1	1.9
711	Performing arts, spectator sports, & related industries	11	3 526	467	101	37	78.1	10.3
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	24 941	7 530	1 732	583	16.5	.7
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71312	Amusement arcades	3	D	D	D	b	D	D
713120	Amusement arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	3	5 138	1 765	375	86	D	—
713910	Golf courses & country clubs	3	5 138	1 765	375	86	D	—
71394	Fitness & recreational sports centers	11	3 629	1 619	375	220	46.7	.8
713940	Fitness & recreational sports centers	11	3 629	1 619	375	220	46.7	.8
71399	All other amusement & recreation industries	15	8 252	1 970	440	92	13.6	1.7
713990	All other amusement & recreation industries	15	8 252	1 970	440	92	13.6	1.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	6 556	1 372	337	60	10.3	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Nashua, NH PMSA								
71	Arts, entertainment, & recreation	49	43 218	15 120	2 242	505	9.1	1.6
711	Performing arts, spectator sports, & related industries	12	8 778	4 271	584	50	10.5	—
7115	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
71151	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
711510	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
713	Amusement, gambling, & recreation industries	37	34 440	10 849	1 658	455	8.8	2.0
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	9	20 866	6 861	744	145	5.1	—
713910	Golf courses & country clubs	9	20 866	6 861	744	145	5.1	—
71394	Fitness & recreational sports centers	14	8 000	2 589	647	212	15.1	8.6
713940	Fitness & recreational sports centers	14	8 000	2 589	647	212	15.1	8.6
71399	All other amusement & recreation industries	10	3 531	879	144	50	1.8	.4
713990	All other amusement & recreation industries	10	3 531	879	144	50	1.8	.4
New Bedford, MA PMSA								
71	Arts, entertainment, & recreation	45	19 693	5 854	1 092	392	36.1	5.4
713	Amusement, gambling, & recreation industries	44	D	D	D	e	D	D
7139	Other amusement & recreation services	42	D	D	D	e	D	D
71393	Marinas	14	9 312	2 897	603	92	21.8	—
713930	Marinas	14	9 312	2 897	603	92	21.8	—
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
Portsmouth–Rochester, NH–ME PMSA								
71	Arts, entertainment, & recreation	102	49 743	14 600	2 301	891	32.0	9.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	a	D	D
71121	Spectator sports	4	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	83	40 174	12 312	2 110	847	36.1	9.8
7131	Amusement parks & arcades	10	8 752	3 099	387	68	29.1	23.6
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	73	31 422	9 213	1 723	779	38.1	5.9
71391	Golf courses & country clubs	16	10 924	3 992	630	288	47.1	10.8
713910	Golf courses & country clubs	16	10 924	3 992	630	288	47.1	10.8
71393	Marinas	8	5 400	1 125	182	60	14.9	4.3
713930	Marinas	8	5 400	1 125	182	60	14.9	4.3
71394	Fitness & recreational sports centers	21	8 059	2 520	602	304	53.3	.3
713940	Fitness & recreational sports centers	21	8 059	2 520	602	304	53.3	.3
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
Worcester, MA–CT PMSA								
71	Arts, entertainment, & recreation	100	66 494	18 866	4 365	1 962	17.2	5.0
711	Performing arts, spectator sports, & related industries	15	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	84	59 166	15 519	3 552	1 642	17.2	5.2
7131	Amusement parks & arcades	8	4 212	1 040	100	50	5.7	—
7139	Other amusement & recreation services	76	54 954	14 479	3 452	1 592	18.1	5.6
71391	Golf courses & country clubs	16	17 510	5 198	608	254	22.4	11.0
713910	Golf courses & country clubs	16	17 510	5 198	608	254	22.4	11.0
71394	Fitness & recreational sports centers	35	16 873	4 899	1 130	468	24.3	5.9
713940	Fitness & recreational sports centers	35	16 873	4 899	1 130	468	24.3	5.9
71395	Bowling centers	8	3 558	1 079	248	123	22.1	—
713950	Bowling centers	8	3 558	1 079	248	123	22.1	—
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HARTFORD, CT MSA								
71	Arts, entertainment, & recreation	274	281 684	77 965	21 240	3 940	16.8	3.8
711	Performing arts, spectator sports, & related industries	54	D	D	D	f	D	D
7111	Performing arts companies	11	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7111309	Other music groups & artists	6	D	D	D	a	D	D
7112	Spectator sports	11	37 826	30 649	11 562	342	5.8	.9
71121	Spectator sports	11	37 826	30 649	11 562	342	5.8	.9
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	a	D	D
7115	Independent artists, writers, & performers	15	D	D	D	b	D	D
71151	Independent artists, writers, & performers	15	D	D	D	b	D	D
711510	Independent artists, writers, & performers	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	218	D	D	D	h	D	D
7131	Amusement parks & arcades	16	D	D	D	c	D	D
71312	Amusement arcades	14	4 683	1 104	300	190	37.0	3.7
713120	Amusement arcades	14	4 683	1 104	300	190	37.0	3.7
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	198	D	D	D	h	D	D
71391	Golf courses & country clubs	42	D	D	D	e	D	D
713910	Golf courses & country clubs	42	D	D	D	e	D	D
71394	Fitness & recreational sports centers	87	D	D	D	g	D	D
713940	Fitness & recreational sports centers	87	D	D	D	g	D	D
7139404	Ice skating rinks	8	D	D	D	e	D	D
7139405	Roller skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	21	D	D	D	e	D	D
713950	Bowling centers	21	D	D	D	e	D	D
71399	All other amusement & recreation industries	38	D	D	D	c	D	D
713990	All other amusement & recreation industries	38	D	D	D	c	D	D
7139904	Miniature golf courses	10	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
NEW LONDON—NORWICH, CT—RI MSA								
71	Arts, entertainment, & recreation	123	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	19	20 332	5 021	1 094	269	17.6	1.6
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
7115	Independent artists, writers, & performers	8	D	D	D	b	D	D
71151	Independent artists, writers, & performers	8	D	D	D	b	D	D
711510	Independent artists, writers, & performers	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	104	D	D	D	j	D	D
7132	Gambling industries	3	D	D	D	j	D	D
71321	Casinos (except casino hotels)	2	D	D	D	j	D	D
713210	Casinos (except casino hotels)	2	D	D	D	j	D	D
7139	Other amusement & recreation services	96	D	D	D	f	D	D
71393	Marinas	40	D	D	D	c	D	D
713930	Marinas	40	D	D	D	c	D	D
71394	Fitness & recreational sports centers	24	D	D	D	c	D	D
713940	Fitness & recreational sports centers	24	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	22	D	D	D	b	D	D
713990	All other amusement & recreation industries	22	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA							
71	Arts, entertainment, & recreation	7 723	D	D	D	I	D	D
711	Performing arts, spectator sports, & related industries	4 183	5 289 459	1 878 218	381 793	34 949	15.5	6.5
7111	Performing arts companies	1 167	1 603 931	388 327	80 516	10 692	15.8	7.4
71111	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
711110	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
7111102	Theater companies	408	D	D	D	D	D	D
7111103	Dinner theaters	12	D	D	D	e	D	D
71112	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
711120	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
71113	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
711130	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
7111301	Symphony orchestras & chamber music organizations	29	17 973	8 293	1 394	505	36.3	6.5
7111309	Other music groups & artists	568	341 198	98 367	14 026	2 326	28.1	9.0
71119	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
711190	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
7111909	Other performing arts companies (except circuses)	111	D	D	D	f	D	D
7112	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
71121	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
711211	Sports teams & clubs	32	786 983	462 322	104 484	2 489	.1	.8
7112112	Baseball clubs	8	D	D	D	f	D	D
7112119	Other professional sports clubs	19	D	D	D	g	D	D
711212	Racetracks	23	288 862	55 766	13 657	1 875	1.1	.3
7112122	Auto racetrack operation	12	D	D	D	b	D	D
7112123	Horse racetrack operation	10	D	D	D	g	D	D
711219	Other spectator sports	229	96 302	27 091	5 645	1 418	41.7	8.3
7112191	Professional athletes	43	7 472	2 281	456	91	66.6	16.6
7112192	Racing (except racetrack operation)	186	88 830	24 810	5 189	1 327	39.6	7.6
7113	Promoters of performing arts, sports, & similar events	324	D	D	D	j	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	h	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	i	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	i	D	D
7114	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
71141	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
711410	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
7115	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
71151	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
711510	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
712	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
71211	Museums	41	D	D	D	c	D	D
712110	Museums	41	D	D	D	c	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3 485	D	D	D	l	D	D
7131	Amusement parks & arcades	193	D	D	D	i	D	D
71311	Amusement & theme parks	45	D	D	D	h	D	D
713110	Amusement & theme parks	45	D	D	D	h	D	D
7131101	Waterparks	8	12 548	2 499	212	38	5.7	3.3
7131102	Amusement parks (except waterparks)	37	D	D	D	h	D	D
71312	Amusement arcades	148	D	D	D	g	D	D
713120	Amusement arcades	148	D	D	D	g	D	D
7132	Gambling industries	46	D	D	D	e	D	D
71329	Other gambling industries	40	D	D	D	e	D	D
713290	Other gambling industries	40	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	40	D	D	D	e	D	D
7139	Other amusement & recreation services	3 246	2 391 649	637 957	135 033	44 139	24.8	9.3
71391	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
713910	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
71392	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
713920	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
71393	Marinas	436	D	D	D	g	D	D
713930	Marinas	436	D	D	D	g	D	D
71394	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
713940	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
7139404	Ice skating rinks	37	39 335	10 764	2 621	917	37.1	.2
7139405	Roller skating rinks	57	30 240	8 151	1 997	937	44.9	5.9
71395	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
713950	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
71399	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
713990	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
7139901	Dance studios & halls	20	18 298	6 024	1 387	376	17.2	.8
7139902	Concession operators of amusement devices & rides	83	36 461	9 203	1 541	458	26.8	16.6
7139904	Miniature golf courses	61	42 345	8 434	1 386	283	34.8	1.8
7139905	Coin-operated amusement devices (except slot machine operation)	140	82 503	20 033	4 457	1 243	24.4	15.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Bergen—Passaic, NJ PMSA								
71	Arts, entertainment, & recreation	416	512 347	211 687	53 587	4 549	17.1	7.2
711	Performing arts, spectator sports, & related industries	176	342 620	165 418	43 875	1 152	15.7	2.4
7111	Performing arts companies	46	33 853	7 757	1 421	357	48.9	2.5
71111	Theater companies & dinner theaters	9	10 775	1 788	420	191	4.9	5.1
711110	Theater companies & dinner theaters	9	10 775	1 788	420	191	4.9	5.1
7111103	Dinner theaters	1	D	D	D	c	D	D
71113	Musical groups & artists	30	21 678	5 379	855	111	68.9	1.3
711130	Musical groups & artists	30	21 678	5 379	855	111	68.9	1.3
7111309	Other music groups & artists	29	D	D	D	c	D	D
7112	Spectator sports	25	197 666	135 687	39 516	502	.8	.3
71121	Spectator sports	25	197 666	135 687	39 516	502	.8	.3
711211	Sports teams & clubs	4	192 535	134 479	39 194	451	—	—
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	66 230	5 258	540	51	34.3	8.6
71132	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
71141	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
711410	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
7115	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
71151	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
711510	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
713	Amusement, gambling, & recreation industries	239	D	D	D	h	D	D
7131	Amusement parks & arcades	11	4 515	931	265	84	64.1	5.4
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	227	D	D	D	h	D	D
71391	Golf courses & country clubs	17	33 791	9 365	1 541	428	3.3	21.3
713910	Golf courses & country clubs	17	33 791	9 365	1 541	428	3.3	21.3
71394	Fitness & recreational sports centers	129	78 301	23 567	5 170	2 123	22.8	9.1
713940	Fitness & recreational sports centers	129	78 301	23 567	5 170	2 123	22.8	9.1
7139405	Roller skating rinks	5	7 376	2 197	596	184	3.0	—
71395	Bowling centers	20	14 679	4 257	1 087	344	17.9	21.5
713950	Bowling centers	20	14 679	4 257	1 087	344	17.9	21.5
71399	All other amusement & recreation industries	54	D	D	D	e	D	D
713990	All other amusement & recreation industries	54	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	9	6 568	1 643	395	159	12.9	—
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	D	D	b	D	D
Bridgeport, CT PMSA								
71	Arts, entertainment, & recreation	99	74 203	21 226	4 820	1 100	22.1	2.5
711	Performing arts, spectator sports, & related industries	32	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	67	D	D	D	f	D	D
7139	Other amusement & recreation services	64	37 646	10 316	2 271	706	31.2	3.6
71393	Marinas	18	11 687	3 446	670	120	30.1	.2
713930	Marinas	18	11 687	3 446	670	120	30.1	.2
71394	Fitness & recreational sports centers	29	16 851	4 418	1 082	407	36.1	4.0
713940	Fitness & recreational sports centers	29	16 851	4 418	1 082	407	36.1	4.0
71395	Bowling centers	6	5 474	1 436	361	123	2.3	9.8
713950	Bowling centers	6	5 474	1 436	361	123	2.3	9.8
71399	All other amusement & recreation industries	8	2 471	603	139	48	34.9	4.1
713990	All other amusement & recreation industries	8	2 471	603	139	48	34.9	4.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Danbury, CT PMSA								
71	Arts, entertainment, & recreation	102	48 104	12 402	2 121	615	29.4	7.1
711	Performing arts, spectator sports, & related industries	54	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	35	D	D	D	b	D	D
71151	Independent artists, writers, & performers	35	D	D	D	b	D	D
711510	Independent artists, writers, & performers	35	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	46	D	D	D	e	D	D
71393	Marinas	6	7 899	917	148	18	16.2	—
713930	Marinas	6	7 899	917	148	18	16.2	—
71394	Fitness & recreational sports centers	23	D	D	D	e	D	D
713940	Fitness & recreational sports centers	23	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	4 452	1 094	188	63	24.7	11.3
713990	All other amusement & recreation industries	11	4 452	1 094	188	63	24.7	11.3
Dutchess County, NY PMSA								
71	Arts, entertainment, & recreation	102	55 898	12 717	2 389	898	31.2	3.0
711	Performing arts, spectator sports, & related industries	32	21 607	3 825	636	87	12.7	2.6
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	70	34 291	8 892	1 753	811	42.9	3.3
7139	Other amusement & recreation services	64	D	D	D	f	D	D
71391	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
713910	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
71394	Fitness & recreational sports centers	28	D	D	D	f	D	D
713940	Fitness & recreational sports centers	28	D	D	D	f	D	D
71395	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
713950	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
Jersey City, NJ PMSA								
71	Arts, entertainment, & recreation	85	50 615	15 276	3 189	603	18.2	10.2
711	Performing arts, spectator sports, & related industries	36	D	D	D	c	D	D
7111	Performing arts companies	14	8 155	3 367	563	32	22.6	.6
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Jersey City, NJ PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	45	D	D	D	e	D	D
71393	Marinas	8	4 826	1 243	263	53	9.3	—
713930	Marinas	8	4 826	1 243	263	53	9.3	—
71394	Fitness & recreational sports centers	20	D	D	D	c	D	D
713940	Fitness & recreational sports centers	20	D	D	D	c	D	D
71395	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
713950	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 375	729	175	47	24.4	—
Middlesex—Somerset—Hunterdon, NJ PMSA								
71	Arts, entertainment, & recreation	270	223 853	60 539	12 472	3 766	19.3	5.9
711	Performing arts, spectator sports, & related industries	106	D	D	D	f	D	D
7111	Performing arts companies	24	11 501	4 819	594	121	17.0	5.9
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	12	7 220	3 063	207	25	25.1	1.0
711130	Musical groups & artists	12	7 220	3 063	207	25	25.1	1.0
7111309	Other music groups & artists	12	7 220	3 063	207	25	25.1	1.0
7112	Spectator sports	14	D	D	D	c	D	D
71121	Spectator sports	14	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	15	24 130	3 899	534	153	16.7	.9
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	47	D	D	D	b	D	D
71151	Independent artists, writers, & performers	47	D	D	D	b	D	D
711510	Independent artists, writers, & performers	47	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	161	151 510	40 748	8 902	3 212	20.0	7.5
7139	Other amusement & recreation services	153	148 514	40 028	8 731	3 121	19.8	7.1
71391	Golf courses & country clubs	16	46 977	12 085	2 051	901	6.5	2.8
713910	Golf courses & country clubs	16	46 977	12 085	2 051	901	6.5	2.8
71393	Marinas	8	8 637	1 861	384	64	.3	1.9
713930	Marinas	8	8 637	1 861	384	64	.3	1.9
71394	Fitness & recreational sports centers	85	56 581	16 728	4 203	1 676	32.7	5.1
713940	Fitness & recreational sports centers	85	56 581	16 728	4 203	1 676	32.7	5.1
7139405	Roller skating rinks	7	6 847	1 641	404	219	86.1	—
71395	Bowling centers	11	11 301	2 949	767	228	3.2	22.3
713950	Bowling centers	11	11 301	2 949	767	228	3.2	22.3
71399	All other amusement & recreation industries	33	25 018	6 405	1 326	252	30.1	14.5
713990	All other amusement & recreation industries	33	25 018	6 405	1 326	252	30.1	14.5
7139904	Miniature golf courses	6	3 394	964	149	31	17.0	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	12 236	3 386	809	124	2.6	27.3
Monmouth—Ocean, NJ PMSA								
71	Arts, entertainment, & recreation	479	463 849	118 731	23 532	7 404	19.2	4.6
711	Performing arts, spectator sports, & related industries	111	D	D	D	f	D	D
7111	Performing arts companies	25	8 050	2 402	385	109	28.2	5.4
71111	Theater companies & dinner theaters	8	1 717	497	99	35	54.5	12.0
711110	Theater companies & dinner theaters	8	1 717	497	99	35	54.5	12.0
71113	Musical groups & artists	11	4 715	1 269	185	29	18.7	4.8
711130	Musical groups & artists	11	4 715	1 269	185	29	18.7	4.8
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	37	60 742	11 822	2 790	435	9.3	2.4
71121	Spectator sports	37	60 742	11 822	2 790	435	9.3	2.4
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	34	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	33	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
71141	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
711410	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
7115	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4
71151	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4
711510	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Monmouth—Ocean, NJ PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	365	354 986	92 727	16 741	6 685	17.0	4.5
7131	Amusement parks & arcades	32	171 394	40 793	6 058	3 402	2.5	.2
71311	Amusement & theme parks	9	D	D	D	h	D	D
713110	Amusement & theme parks	9	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	8	D	D	D	h	D	D
71312	Amusement arcades	23	D	D	D	e	D	D
713120	Amusement arcades	23	D	D	D	e	D	D
7139	Other amusement & recreation services	329	183 123	51 820	10 670	3 271	30.4	8.4
71391	Golf courses & country clubs	23	31 684	10 357	2 001	553	20.7	15.0
713910	Golf courses & country clubs	23	31 684	10 357	2 001	553	20.7	15.0
71393	Marinas	111	54 904	12 278	2 271	428	38.5	3.8
713930	Marinas	111	54 904	12 278	2 271	428	38.5	3.8
71394	Fitness & recreational sports centers	97	58 952	20 077	4 794	1 745	28.9	7.8
713940	Fitness & recreational sports centers	97	58 952	20 077	4 794	1 745	28.9	7.8
71395	Bowling centers	17	12 884	3 475	877	293	9.0	14.4
713950	Bowling centers	17	12 884	3 475	877	293	9.0	14.4
71399	All other amusement & recreation industries	81	24 699	5 633	727	252	39.9	8.7
713990	All other amusement & recreation industries	81	24 699	5 633	727	252	39.9	8.7
7139902	Concession operators of amusement devices & rides	24	7 991	1 374	115	59	41.0	17.9
7139904	Miniature golf courses	10	2 298	366	1	1	35.7	4.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	4 826	879	70	42	27.0	—
	Nassau—Suffolk, NY PMSA							
71	Arts, entertainment, & recreation	1 202	1 001 628	288 639	67 256	17 696	22.7	13.5
711	Performing arts, spectator sports, & related industries	470	D	D	D	i	D	D
7111	Performing arts companies	125	44 521	12 448	2 150	725	39.2	16.5
71111	Theater companies & dinner theaters	34	D	D	D	e	D	D
711110	Theater companies & dinner theaters	34	D	D	D	e	D	D
7111102	Theater companies	29	D	D	D	c	D	D
71113	Musical groups & artists	69	D	D	D	c	D	D
711130	Musical groups & artists	69	D	D	D	a	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	a	D	D
7111309	Other music groups & artists	63	D	D	D	c	D	D
71119	Other performing arts companies	16	D	D	D	c	D	D
711190	Other performing arts companies	16	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	15	D	D	D	c	D	D
7112	Spectator sports	104	221 357	103 731	27 699	1 537	6.4	1.7
71121	Spectator sports	104	221 357	103 731	27 699	1 537	6.4	1.7
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	e	D	D
7112123	Horse racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	91	43 597	16 034	3 386	963	28.2	7.9
7112192	Racing (except racetrack operation)	82	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	27	99 223	9 321	5 638	5 920	13.0	68.9
71132	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
711320	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
7114	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
7115	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
71151	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
711510	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
713	Amusement, gambling, & recreation industries	730	544 125	134 657	26 079	8 988	26.2	8.4
7131	Amusement parks & arcades	34	42 378	13 356	2 720	943	15.5	7.0
71311	Amusement & theme parks	9	14 521	3 410	459	98	6.2	10.0
713110	Amusement & theme parks	9	14 521	3 410	459	98	6.2	10.0
7131101	Waterparks	2	D	D	D	b	D	D
71312	Amusement arcades	25	27 857	9 946	2 261	845	20.3	5.5
713120	Amusement arcades	25	27 857	9 946	2 261	845	20.3	5.5

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Nassau—Suffolk, NY PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	694	D	D	D	i	D	D
71391	Golf courses & country clubs	71	94 292	26 485	4 431	1 308	24.2	10.5
713910	Golf courses & country clubs	71	94 292	26 485	4 431	1 308	24.2	10.5
71393	Marinas	170	166 288	27 049	5 039	894	20.5	1.3
713930	Marinas	170	166 288	27 049	5 039	894	20.5	1.3
71394	Fitness & recreational sports centers	273	138 231	39 915	8 239	3 727	37.2	10.1
713940	Fitness & recreational sports centers	273	138 231	39 915	8 239	3 727	37.2	10.1
7139404	Ice skating rinks	10	9 746	2 965	720	260	70.6	.1
7139405	Roller skating rinks	10	D	D	D	c	D	D
71395	Bowling centers	50	34 148	11 473	2 490	964	27.2	5.0
713950	Bowling centers	50	34 148	11 473	2 490	964	27.2	5.0
71399	All other amusement & recreation industries	128	D	D	D	g	D	D
713990	All other amusement & recreation industries	128	D	D	D	g	D	D
7139901	Dance studios & halls	3	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	7	2 707	797	110	25	19.6	55.3
7139904	Miniature golf courses	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	26	D	D	D	c	D	D
	New Haven—Meriden, CT PMSA							
71	Arts, entertainment, & recreation	133	172 106	27 596	5 351	2 214	14.4	3.0
711	Performing arts, spectator sports, & related industries	36	D	D	D	f	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	f	D	D
7115	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
71151	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
711510	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
713	Amusement, gambling, & recreation industries	95	134 351	17 105	3 486	1 494	10.1	3.4
7132	Gambling industries	5	D	D	D	c	D	D
71329	Other gambling industries	5	D	D	D	c	D	D
713290	Other gambling industries	5	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	c	D	D
7139	Other amusement & recreation services	84	D	D	D	g	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	35	18 586	6 422	1 584	536	40.8	19.0
713940	Fitness & recreational sports centers	35	18 586	6 422	1 584	536	40.8	19.0
71395	Bowling centers	8	D	D	D	c	D	D
713950	Bowling centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
	New York, NY PMSA							
71	Arts, entertainment, & recreation	3 911	4 853 179	1 655 917	322 552	38 438	16.5	6.7
711	Performing arts, spectator sports, & related industries	2 798	3 870 011	1 391 669	265 306	21 047	15.0	5.5
7111	Performing arts companies	815	1 399 858	337 669	71 865	8 734	14.5	7.0
71111	Theater companies & dinner theaters	328	1 060 925	238 451	56 249	6 001	9.6	5.2
711110	Theater companies & dinner theaters	328	1 060 925	238 451	56 249	6 001	9.6	5.2
7111102	Theater companies	320	1 058 271	237 530	56 083	5 968	9.6	5.2
71112	Dance companies	18	D	D	D	e	D	D
711120	Dance companies	18	D	D	D	e	D	D
71113	Musical groups & artists	399	272 654	79 451	11 101	2 109	25.6	9.2
711130	Musical groups & artists	399	272 654	79 451	11 101	2 109	25.6	9.2
7111301	Symphony orchestras & chamber music organizations	19	14 788	7 738	1 260	467	28.6	5.7
7111309	Other music groups & artists	380	257 866	71 713	9 841	1 642	25.5	9.4
71119	Other performing arts companies	70	D	D	D	c	D	D
711190	Other performing arts companies	70	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	68	D	D	D	c	D	D
7112	Spectator sports	60	640 459	277 740	49 954	2 709	2.9	1.1
71121	Spectator sports	60	640 459	277 740	49 954	2 709	2.9	1.1
711211	Sports teams & clubs	13	D	D	D	g	D	D
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	g	D	D
7112123	Horse racetrack operation	2	D	D	D	g	D	D
711219	Other spectator sports	44	D	D	D	c	D	D
7112191	Professional athletes	14	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D

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Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	New York, NY PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7113	Promoters of performing arts, sports, & similar events	208	417 830	167 557	43 180	4 280	5.9	7.5
71131	Promoters of performing arts, sports, & similar events w/facility	59	178 049	88 333	24 719	3 172	1.5	7.0
711310	Promoters of performing arts, sports, & similar events w/facility	59	178 049	88 333	24 719	3 172	1.5	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil	149	239 781	79 224	18 461	1 108	9.2	8.0
711320	Promoters of performing arts, sports, & similar events w/o facil	149	239 781	79 224	18 461	1 108	9.2	8.0
7114	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
71141	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
711410	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
7115	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
71151	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
711510	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
712	Museums, historical sites, & similar institutions	37	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	37	D	D	D	c	D	D
71211	Museums	29	D	D	D	b	D	D
712110	Museums	29	D	D	D	b	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 076	D	D	D	j	D	D
7131	Amusement parks & arcades	57	34 729	10 829	2 290	690	33.0	7.0
71311	Amusement & theme parks	18	D	D	D	c	D	D
713110	Amusement & theme parks	18	D	D	D	c	D	D
71312	Amusement arcades	39	D	D	D	e	D	D
713120	Amusement arcades	39	D	D	D	e	D	D
7139	Other amusement & recreation services	996	D	D	D	j	D	D
71391	Golf courses & country clubs	95	92 407	30 175	5 241	1 071	23.1	8.2
713910	Golf courses & country clubs	95	92 407	30 175	5 241	1 071	23.1	8.2
71393	Marinas	57	32 943	8 405	1 471	254	33.9	5.3
713930	Marinas	57	32 943	8 405	1 471	254	33.9	5.3
71394	Fitness & recreational sports centers	475	545 792	147 484	34 897	11 617	16.7	12.3
713940	Fitness & recreational sports centers	475	545 792	147 484	34 897	11 617	16.7	12.3
7139404	Ice skating rinks	9	D	D	D	c	D	D
7139405	Roller skating rinks	17	D	D	D	c	D	D
71395	Bowling centers	70	46 373	13 108	3 207	1 059	26.3	2.8
713950	Bowling centers	70	46 373	13 108	3 207	1 059	26.3	2.8
71399	All other amusement & recreation industries	294	D	D	D	g	D	D
713990	All other amusement & recreation industries	294	D	D	D	g	D	D
7139901	Dance studios & halls	7	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	36	18 122	4 990	866	201	25.7	17.2
7139904	Miniature golf courses	14	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	56	37 682	9 339	1 904	756	22.8	3.2
	Newark, NJ PMSA							
71	Arts, entertainment, & recreation	453	299 282	85 796	15 798	4 228	23.5	7.6
711	Performing arts, spectator sports, & related industries	163	D	D	D	f	D	D
7111	Performing arts companies	38	11 513	3 065	627	258	20.7	7.3
71111	Theater companies & dinner theaters	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters	12	D	D	D	b	D	D
71113	Musical groups & artists	24	7 010	1 910	414	137	17.3	10.7
711130	Musical groups & artists	24	7 010	1 910	414	137	17.3	10.7
7111309	Other music groups & artists	24	7 010	1 910	414	137	17.3	10.7
7112	Spectator sports	15	D	D	D	b	D	D
71121	Spectator sports	15	D	D	D	b	D	D
711219	Other spectator sports	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	47 375	8 003	1 653	123	9.1	12.2
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
71141	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
711410	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
7115	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
71151	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
711510	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Newark, NJ PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	285	197 231	53 827	11 946	3 635	27.5	7.1
7131	Amusement parks & arcades	20	12 643	2 915	547	219	15.3	13.4
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	D	D	D
7139	Other amusement & recreation services	262	183 182	50 569	11 326	3 358	28.2	6.3
71391	Golf courses & country clubs	40	54 395	16 876	2 415	625	30.0	2.5
713910	Golf courses & country clubs	40	54 395	16 876	2 415	625	30.0	2.5
71392	Skiing facilities	1	D	D	D	e	D	D
713920	Skiing facilities	1	D	D	D	e	D	D
71394	Fitness & recreational sports centers	139	60 175	17 731	4 058	1 668	41.6	9.3
713940	Fitness & recreational sports centers	139	60 175	17 731	4 058	1 668	41.6	9.3
7139405	Roller skating rinks	7	3 926	1 075	274	163	26.5	17.0
71395	Bowling centers	27	19 223	6 527	1 612	484	13.3	6.9
713950	Bowling centers	27	19 223	6 527	1 612	484	13.3	6.9
71399	All other amusement & recreation industries	47	D	D	D	e	D	D
713990	All other amusement & recreation industries	47	D	D	D	e	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	11	D	D	D	b	D	D
	Newburgh, NY—PA PMSA							
71	Arts, entertainment, & recreation	111	51 709	12 909	2 825	1 069	24.8	7.7
711	Performing arts, spectator sports, & related industries	31	D	D	D	c	D	D
7111	Performing arts companies	10	3 412	971	156	44	34.2	3.4
71113	Musical groups & artists	7	2 158	409	64	24	28.4	5.3
711130	Musical groups & artists	7	2 158	409	64	24	28.4	5.3
7111309	Other music groups & artists	7	2 158	409	64	24	28.4	5.3
7115	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
71151	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
711510	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
713	Amusement, gambling, & recreation industries	79	39 811	9 404	2 166	930	24.9	7.7
7139	Other amusement & recreation services	75	D	D	D	f	D	D
71391	Golf courses & country clubs	16	11 328	3 427	535	176	40.9	17.8
713910	Golf courses & country clubs	16	11 328	3 427	535	176	40.9	17.8
71394	Fitness & recreational sports centers	29	16 398	3 160	782	441	14.8	5.7
713940	Fitness & recreational sports centers	29	16 398	3 160	782	441	14.8	5.7
71395	Bowling centers	9	4 568	1 132	306	101	26.5	—
713950	Bowling centers	9	4 568	1 132	306	101	26.5	—
71399	All other amusement & recreation industries	15	2 680	619	106	56	25.9	1.8
713990	All other amusement & recreation industries	15	2 680	619	106	56	25.9	1.8
	Stamford—Norwalk, CT PMSA							
71	Arts, entertainment, & recreation	215	262 700	63 493	13 098	1 930	11.1	5.3
711	Performing arts, spectator sports, & related industries	97	172 609	40 432	8 375	569	5.5	5.5
7111	Performing arts companies	29	56 159	9 926	1 954	174	2.7	11.6
71111	Theater companies & dinner theaters	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters	12	D	D	D	b	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
71141	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
711410	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
7115	Independent artists, writers, & performers	47	D	D	D	c	D	D
71151	Independent artists, writers, & performers	47	D	D	D	c	D	D
711510	Independent artists, writers, & performers	47	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Stamford—Norwalk, CT PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	118	90 091	23 061	4 723	1 361	21.9	4.8
7132	Gambling industries	2	D	D	D	a	D	D
71329	Other gambling industries	2	D	D	D	a	D	D
713290	Other gambling industries	2	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	a	D	D
7139	Other amusement & recreation services	112	D	D	D	g	D	D
71391	Golf courses & country clubs	9	8 381	2 347	168	40	30.1	5.0
713910	Golf courses & country clubs	9	8 381	2 347	168	40	30.1	5.0
71393	Marinas	25	D	D	D	c	D	D
713930	Marinas	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	64	35 482	12 436	2 842	938	31.4	9.2
713940	Fitness & recreational sports centers	64	35 482	12 436	2 842	938	31.4	9.2
7139404	Ice skating rinks	4	4 793	1 449	302	79	32.0	—
71399	All other amusement & recreation industries	12	4 867	1 203	265	118	35.7	—
713990	All other amusement & recreation industries	12	4 867	1 203	265	118	35.7	—
	Trenton, NJ PMSA							
71	Arts, entertainment, & recreation	93	60 602	13 815	2 780	790	23.6	5.4
711	Performing arts, spectator sports, & related industries	32	19 601	5 468	692	84	30.4	5.3
7111	Performing arts companies	4	D	D	D	a	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
71151	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
711510	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
713	Amusement, gambling, & recreation industries	61	41 001	8 347	2 088	706	20.4	5.5
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	56	D	D	D	f	D	D
71394	Fitness & recreational sports centers	31	D	D	D	e	D	D
713940	Fitness & recreational sports centers	31	D	D	D	e	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
	Waterbury, CT PMSA							
71	Arts, entertainment, & recreation	52	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	a	D	D
71329	Other gambling industries	1	D	D	D	a	D	D
713290	Other gambling industries	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	a	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71394	Fitness & recreational sports centers	19	D	D	D	c	D	D
713940	Fitness & recreational sports centers	19	D	D	D	c	D	D
71395	Bowling centers	6	D	D	D	b	D	D
713950	Bowling centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
AREA OUTSIDE CONNECTICUT METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	68	D	D	D	f	D	D	
711	Performing arts, spectator sports, & related industries	21	D	D	D	c	D	D	
7115	Independent artists, writers, & performers	14	D	D	D	b	D	D	
71151	Independent artists, writers, & performers	14	D	D	D	b	D	D	
711510	Independent artists, writers, & performers	14	D	D	D	b	D	D	
713	Amusement, gambling, & recreation industries	47	D	D	D	e	D	D	
7139	Other amusement & recreation services	46	D	D	D	e	D	D	
71393	Marinas	10	D	D	D	b	D	D	
713930	Marinas	10	D	D	D	b	D	D	
71394	Fitness & recreational sports centers	14	D	D	D	b	D	D	
713940	Fitness & recreational sports centers	14	D	D	D	b	D	D	
71399	All other amusement & recreation industries	10	D	D	D	b	D	D	
713990	All other amusement & recreation industries	10	D	D	D	b	D	D	

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA									
71	Arts, entertainment, & recreation	538	602 246	559 204	213 702	43 908	11 943	14.7	7.7
711	Performing arts, spectator sports, & related industries	99	D	D	D	D	h	D	D
7111	Performing arts companies	76	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	40	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	40	D	D	D	D	e	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	37	D	D	D	D	e	D	D
71112	Dance companies	6	D	D	D	D	e	D	D
711120	Dance companies	6	D	D	D	D	e	D	D
71113	Musical groups & artists	29	62 775	60 649	23 846	5 873	812	1.3	.2
711130	Musical groups & artists	29	62 775	60 649	23 846	5 873	812	1.3	.2
7111301	Symphony orchestras & chamber music organizations	17	D	D	D	D	f	D	D
7111309	Other music groups & artists	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	23	57 158	54 634	10 401	2 469	1 382	4.6	4.5
71131	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	165	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	165	D	D	D	D	h	D	D
71211	Museums	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
712110	Museums	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
71212	Historical sites	42	D	D	D	D	f	D	D
712120	Historical sites	42	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	4	27 207	25 480	9 235	2 165	410	-	-
712130	Zoos & botanical gardens	4	27 207	25 480	9 235	2 165	410	-	-
713	Amusement, gambling, & recreation industries	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
7139	Other amusement & recreation services	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
71391	Golf courses & country clubs	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
713910	Golf courses & country clubs	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
71394	Fitness & recreational sports centers	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
713940	Fitness & recreational sports centers	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
71399	All other amusement & recreation industries	43	14 841	12 256	4 222	635	178	31.2	2.4
713990	All other amusement & recreation industries	43	14 841	12 256	4 222	635	178	31.2	2.4

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
	Boston, MA-NH PMSA								
71	Arts, entertainment, & recreation	381	489 038	459 484	173 900	35 794	9 070	12.9	8.3
711	Performing arts, spectator sports, & related industries	72	160 488	155 724	49 028	11 449	2 731	2.0	4.9
7111	Performing arts companies	57	107 813	105 303	39 739	9 200	1 603	1.3	5.6
71111	Theater companies & dinner theaters	28	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	28	D	D	D	D	e	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	25	D	D	D	D	e	D	D
71112	Dance companies	5	D	D	D	D	e	D	D
711120	Dance companies	5	D	D	D	D	e	D	D
71113	Musical groups & artists	23	61 500	59 451	23 484	5 795	795	1.0	.2
711130	Musical groups & artists	23	61 500	59 451	23 484	5 795	795	1.0	.2
7111301	Symphony orchestras & chamber music organizations	12	D	D	D	D	f	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	15	52 675	50 421	9 289	2 249	1 128	3.3	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
7121	Museums, historical sites, & similar institutions	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
71211	Museums	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
712110	Museums	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
71212	Historical sites	31	D	D	D	D	e	D	D
712120	Historical sites	31	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
7139	Other amusement & recreation services	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
71391	Golf courses & country clubs	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
713910	Golf courses & country clubs	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
71394	Fitness & recreational sports centers	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
713940	Fitness & recreational sports centers	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
71399	All other amusement & recreation industries	30	12 998	10 480	3 645	521	128	31.0	2.0
713990	All other amusement & recreation industries	30	12 998	10 480	3 645	521	128	31.0	2.0
	Brockton, MA PMSA								
71	Arts, entertainment, & recreation	7	3 853	3 164	1 210	226	75	56.0	—
712	Museums, historical sites, & similar institutions	3	1 677	1 159	516	114	55	D	—
7121	Museums, historical sites, & similar institutions	3	1 677	1 159	516	114	55	D	—
713	Amusement, gambling, & recreation industries	4	2 176	2 005	694	112	20	34.7	—
7139	Other amusement & recreation services	4	2 176	2 005	694	112	20	34.7	—
	Fitchburg-Leominster, MA PMSA								
71	Arts, entertainment, & recreation	9	6 833	6 169	2 353	418	173	21.0	21.3
712	Museums, historical sites, & similar institutions	4	2 911	2 495	362	87	23	45.1	49.2
7121	Museums, historical sites, & similar institutions	4	2 911	2 495	362	87	23	45.1	49.2
713	Amusement, gambling, & recreation industries	5	3 922	3 674	1 991	331	150	3.0	.6
7139	Other amusement & recreation services	5	3 922	3 674	1 991	331	150	3.0	.6
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
	Lawrence, MA-NH PMSA								
71	Arts, entertainment, & recreation	13	6 626	6 522	2 689	629	327	17.3	1.8
713	Amusement, gambling, & recreation industries	10	D	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
	Lowell, MA–NH PMSA								
71	Arts, entertainment, & recreation	12	10 256	9 603	4 030	771	224	31.7	1.0
711	Performing arts, spectator sports, & related industries	1	D	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	6 701	6 302	2 440	388	136	42.4	–
7139	Other amusement & recreation services	8	6 701	6 302	2 440	388	136	42.4	–
71391	Golf courses & country clubs	3	D	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	b	D	D
	Manchester, NH PMSA								
71	Arts, entertainment, & recreation	14	6 240	5 990	2 391	567	132	18.0	21.9
711	Performing arts, spectator sports, & related industries	4	1 760	1 744	456	124	18	12.3	47.2
712	Museums, historical sites, & similar institutions	4	2 670	2 567	1 103	268	81	26.8	3.1
7121	Museums, historical sites, & similar institutions	4	2 670	2 567	1 103	268	81	26.8	3.1
713	Amusement, gambling, & recreation industries	6	1 810	1 679	832	175	33	10.7	25.0
7139	Other amusement & recreation services	6	1 810	1 679	832	175	33	10.7	25.0
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
	Nashua, NH PMSA								
71	Arts, entertainment, & recreation	10	6 937	6 567	2 900	584	179	.6	3.0
713	Amusement, gambling, & recreation industries	4	5 468	5 296	2 401	496	147	–	–
7139	Other amusement & recreation services	4	5 468	5 296	2 401	496	147	–	–
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
	New Bedford, MA PMSA								
71	Arts, entertainment, & recreation	18	15 502	15 783	4 250	705	312	41.3	13.6
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	9 137	9 149	3 481	516	246	12.8	19.4
7139	Other amusement & recreation services	11	9 137	9 149	3 481	516	246	12.8	19.4
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
	Portsmouth–Rochester, NH–ME PMSA								
71	Arts, entertainment, & recreation	41	13 036	12 968	5 260	948	556	28.3	–
711	Performing arts, spectator sports, & related industries	10	3 986	4 044	1 186	231	275	7.0	–
7111	Performing arts companies	5	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	19	3 949	4 034	1 841	346	116	27.3	–
7121	Museums, historical sites, & similar institutions	19	3 949	4 034	1 841	346	116	27.3	–
71211	Museums	14	D	D	D	D	b	D	D
712110	Museums	14	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	5 101	4 890	2 233	371	165	45.7	–
7139	Other amusement & recreation services	12	5 101	4 890	2 233	371	165	45.7	–
71394	Fitness & recreational sports centers	8	3 233	3 113	1 492	247	118	60.8	–
713940	Fitness & recreational sports centers	8	3 233	3 113	1 492	247	118	60.8	–

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.									
Worcester, MA-CT PMSA									
71	Arts, entertainment, & recreation	33	43 925	32 954	14 719	3 266	895	14.1	.5
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	26 924	16 584	6 981	1 603	394	6.4	.7
7121	Museums, historical sites, & similar institutions	9	26 924	16 584	6 981	1 603	394	6.4	.7
71211	Museums	5	D	D	D	D	c	D	D
712110	Museums	5	D	D	D	D	c	D	D
71212	Historical sites	1	D	D	D	D	e	D	D
712120	Historical sites	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 318	7 084	2 783	430	81	22.1	—
713910	Golf courses & country clubs	5	7 318	7 084	2 783	430	81	22.1	—
71394	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
HARTFORD, CT MSA									
71	Arts, entertainment, & recreation	100	110 347	105 726	39 634	8 101	2 074	15.5	5.0
711	Performing arts, spectator sports, & related industries	18	31 345	30 544	8 215	2 106	589	5.9	—
7111	Performing arts companies	15	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	7	7 814	8 257	3 050	758	246	9.7	—
711110	Theater companies & dinner theaters	7	7 814	8 257	3 050	758	246	9.7	—
7111102	Theater companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	35	28 490	26 159	9 864	2 238	541	21.4	1.5
7121	Museums, historical sites, & similar institutions	35	28 490	26 159	9 864	2 238	541	21.4	1.5
71211	Museums	24	24 441	22 739	8 524	1 957	456	23.5	1.0
712110	Museums	24	24 441	22 739	8 524	1 957	456	23.5	1.0
71212	Historical sites	6	1 997	1 843	572	123	54	17.9	9.3
712120	Historical sites	6	1 997	1 843	572	123	54	17.9	9.3
71219	Nature parks & other similar institutions	5	2 052	1 577	768	158	31	—	—
712190	Nature parks & other similar institutions	5	2 052	1 577	768	158	31	—	—
713	Amusement, gambling, & recreation industries	47	50 512	49 023	21 555	3 757	944	18.1	10.2
7139	Other amusement & recreation services	47	50 512	49 023	21 555	3 757	944	18.1	10.2
71391	Golf courses & country clubs	17	37 275	36 830	16 428	2 845	643	6.5	13.4
713910	Golf courses & country clubs	17	37 275	36 830	16 428	2 845	643	6.5	13.4
71394	Fitness & recreational sports centers	19	7 309	7 329	3 804	721	271	22.2	.6
713940	Fitness & recreational sports centers	19	7 309	7 329	3 804	721	271	22.2	.6
71399	All other amusement & recreation industries	11	5 928	4 864	1 323	191	30	86.1	1.6
713990	All other amusement & recreation industries	11	5 928	4 864	1 323	191	30	86.1	1.6
NEW LONDON-NORWICH, CT-RI MSA									
71	Arts, entertainment, & recreation	42	65 227	47 317	17 547	3 672	971	23.0	1.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	13	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	13	D	D	D	D	f	D	D
71211	Museums	7	D	D	D	D	e	D	D
712110	Museums	7	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	23	10 490	9 900	3 643	647	240	48.4	5.9
7139	Other amusement & recreation services	23	10 490	9 900	3 643	647	240	48.4	5.9
71391	Golf courses & country clubs	5	6 141	5 909	2 093	306	62	44.5	—
713910	Golf courses & country clubs	5	6 141	5 909	2 093	306	62	44.5	—
71394	Fitness & recreational sports centers	12	3 284	3 216	1 139	165	103	60.7	13.2
713940	Fitness & recreational sports centers	12	3 284	3 216	1 139	165	103	60.7	13.2

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA									
71	Arts, entertainment, & recreation	1 591	D	D	D	D	k	D	D
711	Performing arts, spectator sports, & related industries	484	D	D	D	D	j	D	D
7111	Performing arts companies	410	D	D	D	D	j	D	D
71111	Theater companies & dinner theaters	203	D	D	D	D	i	D	D
711110	Theater companies & dinner theaters	203	D	D	D	D	i	D	D
7111101	Opera companies	12	D	D	D	D	h	D	D
7111102	Theater companies	191	D	D	D	D	h	D	D
71112	Dance companies	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
711120	Dance companies	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
71113	Musical groups & artists	113	D	D	D	D	h	D	D
711130	Musical groups & artists	113	D	D	D	D	h	D	D
7111301	Symphony orchestras & chamber music organizations	74	84 666	84 394	34 864	9 968	2 272	2.7	5.4
7111309	Other music groups & artists	39	D	D	D	D	e	D	D
71119	Other performing arts companies	13	19 052	17 944	6 541	1 487	304	.4	12.4
711190	Other performing arts companies	13	19 052	17 944	6 541	1 487	304	.4	12.4
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ..	74	D	D	D	D	h	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	42	D	D	D	D	h	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	42	D	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	32	19 299	17 543	4 849	874	126	25.4	12.8
711320	Promoters of performing arts, sports, & similar events w/o facil	32	19 299	17 543	4 849	874	126	25.4	12.8
712	Museums, historical sites, & similar institutions	341	D	D	D	D	j	D	D
7121	Museums, historical sites, & similar institutions	341	D	D	D	D	j	D	D
71211	Museums	242	D	D	D	D	i	D	D
712110	Museums	242	D	D	D	D	i	D	D
71212	Historical sites	48	20 087	16 562	4 745	1 039	204	25.3	10.6
712120	Historical sites	48	20 087	16 562	4 745	1 039	204	25.3	10.6
71213	Zoos & botanical gardens	25	D	D	D	D	g	D	D
712130	Zoos & botanical gardens	25	D	D	D	D	g	D	D
71219	Nature parks & other similar institutions	26	12 061	9 577	4 279	929	226	21.8	6.2
712190	Nature parks & other similar institutions	26	12 061	9 577	4 279	929	226	21.8	6.2
713	Amusement, gambling, & recreation industries	766	D	D	D	D	j	D	D
7139	Other amusement & recreation services	766	D	D	D	D	j	D	D
71391	Golf courses & country clubs	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
713910	Golf courses & country clubs	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
71394	Fitness & recreational sports centers	397	D	D	D	D	i	D	D
713940	Fitness & recreational sports centers	397	D	D	D	D	i	D	D
71399	All other amusement & recreation industries	168	D	D	D	D	g	D	D
713990	All other amusement & recreation industries	168	D	D	D	D	g	D	D
Bergen—Passaic, NJ PMSA									
71	Arts, entertainment, & recreation	66	70 273	66 748	26 958	4 741	1 077	18.3	.8
711	Performing arts, spectator sports, & related industries	11	7 787	6 784	1 601	413	110	22.5	.8
7111	Performing arts companies	7	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ..	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	46	61 384	58 999	24 944	4 221	935	16.8	.7
7139	Other amusement & recreation services	46	61 384	58 999	24 944	4 221	935	16.8	.7
71391	Golf courses & country clubs	14	48 265	46 356	19 329	3 271	620	9.6	—
713910	Golf courses & country clubs	14	48 265	46 356	19 329	3 271	620	9.6	—
71394	Fitness & recreational sports centers	28	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	28	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Bridgeport, CT PMSA									
71	Arts, entertainment, & recreation	38	37 761	29 305	11 836	2 105	622	9.4	24.2
711	Performing arts, spectator sports, & related industries	9	2 531	2 480	1 197	284	150	—	8.8
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	12 546	5 795	1 723	389	89	6.8	69.4
7121	Museums, historical sites, & similar institutions	9	12 546	5 795	1 723	389	89	6.8	69.4
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	22 684	21 030	8 916	1 432	383	11.8	.8
7139	Other amusement & recreation services	20	22 684	21 030	8 916	1 432	383	11.8	.8
71391	Golf courses & country clubs	7	18 161	16 950	7 463	1 185	240	2.4	—
713910	Golf courses & country clubs	7	18 161	16 950	7 463	1 185	240	2.4	—
71394	Fitness & recreational sports centers	9	3 547	3 175	1 210	190	110	43.6	—
713940	Fitness & recreational sports centers	9	3 547	3 175	1 210	190	110	43.6	—
Danbury, CT PMSA									
71	Arts, entertainment, & recreation	26	18 950	17 550	8 157	1 546	407	17.5	.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	13 723	13 036	6 599	1 170	331	10.5	.7
7139	Other amusement & recreation services	15	13 723	13 036	6 599	1 170	331	10.5	.7
71391	Golf courses & country clubs	6	D	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
Dutchess County, NY PMSA									
71	Arts, entertainment, & recreation	30	D	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	D	e	D	D
7111	Performing arts companies	7	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	a	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	a	D	D
71399	All other amusement & recreation industries	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	D	b	D	D
Jersey City, NJ PMSA									
71	Arts, entertainment, & recreation	11	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	e	D	D
71211	Museums	3	D	D	D	D	e	D	D
712110	Museums	3	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Middlesex—Somerset—Hunterdon, NJ PMSA									
71	Arts, entertainment, & recreation	70	52 131	47 987	20 644	3 989	1 387	29.1	8.4
711	Performing arts, spectator sports, & related industries	13	13 373	11 552	4 527	1 103	492	28.6	21.1
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
7111102	Theater companies	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	12	5 225	3 667	1 253	282	81	93.5	5.3
7121	Museums, historical sites, & similar institutions	12	5 225	3 667	1 253	282	81	93.5	5.3
713	Amusement, gambling, & recreation industries	45	33 533	32 768	14 864	2 604	814	19.2	3.8
7139	Other amusement & recreation services	45	33 533	32 768	14 864	2 604	814	19.2	3.8
71391	Golf courses & country clubs	9	23 214	23 139	9 900	1 759	397	—	4.1
713910	Golf courses & country clubs	9	23 214	23 139	9 900	1 759	397	—	4.1
71394	Fitness & recreational sports centers	32	9 436	8 826	4 739	829	404	60.8	3.5
713940	Fitness & recreational sports centers	32	9 436	8 826	4 739	829	404	60.8	3.5
Monmouth—Ocean, NJ PMSA									
71	Arts, entertainment, & recreation	69	50 349	46 328	18 915	3 160	1 216	23.8	1.0
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	12	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
7139	Other amusement & recreation services	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
71391	Golf courses & country clubs	6	23 561	23 318	9 873	1 732	327	—	—
713910	Golf courses & country clubs	6	23 561	23 318	9 873	1 732	327	—	—
71394	Fitness & recreational sports centers	32	18 952	17 095	7 305	1 079	659	39.3	1.5
713940	Fitness & recreational sports centers	32	18 952	17 095	7 305	1 079	659	39.3	1.5
71399	All other amusement & recreation industries	12	2 387	1 911	541	71	32	92.4	3.1
713990	All other amusement & recreation industries	12	2 387	1 911	541	71	32	92.4	3.1
Nassau—Suffolk, NY PMSA									
71	Arts, entertainment, & recreation	217	282 730	259 175	101 412	16 733	4 095	20.4	1.9
711	Performing arts, spectator sports, & related industries	20	12 011	11 820	2 762	560	171	15.3	18.5
7111	Performing arts companies	17	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	52	27 165	21 538	7 437	1 698	428	48.6	6.1
7121	Museums, historical sites, & similar institutions	52	27 165	21 538	7 437	1 698	428	48.6	6.1
71211	Museums	35	19 987	15 229	4 953	1 164	309	53.9	5.5
712110	Museums	35	19 987	15 229	4 953	1 164	309	53.9	5.5
71212	Historical sites	9	D	D	D	D	b	D	D
712120	Historical sites	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
7139	Other amusement & recreation services	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
71391	Golf courses & country clubs	54	190 042	180 154	73 250	11 867	2 412	7.2	—
713910	Golf courses & country clubs	54	190 042	180 154	73 250	11 867	2 412	7.2	—
71394	Fitness & recreational sports centers	59	38 631	32 069	12 914	1 947	793	45.6	2.2
713940	Fitness & recreational sports centers	59	38 631	32 069	12 914	1 947	793	45.6	2.2
71399	All other amusement & recreation industries	32	14 881	13 594	5 049	661	291	75.4	4.9
713990	All other amusement & recreation industries	32	14 881	13 594	5 049	661	291	75.4	4.9

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
New Haven—Meriden, CT PMSA									
71	Arts, entertainment, & recreation	59	51 073	50 194	17 768	3 150	805	18.5	8.7
711	Performing arts, spectator sports, & related industries	18	19 409	19 164	6 097	1 296	325	.8	16.9
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	8	D	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	13	3 773	3 568	1 190	234	49	91.1	7.6
7121	Museums, historical sites, & similar institutions	13	3 773	3 568	1 190	234	49	91.1	7.6
71211	Museums	7	3 268	3 088	985	225	43	94.7	5.3
712110	Museums	7	3 268	3 088	985	225	43	94.7	5.3
713	Amusement, gambling, & recreation industries	28	27 891	27 462	10 481	1 620	431	21.0	3.2
7139	Other amusement & recreation services	28	27 891	27 462	10 481	1 620	431	21.0	3.2
71391	Golf courses & country clubs	9	22 379	22 245	8 712	1 417	358	15.5	.1
713910	Golf courses & country clubs	9	22 379	22 245	8 712	1 417	358	15.5	.1
71394	Fitness & recreational sports centers	13	4 784	4 720	1 600	169	63	40.2	14.5
713940	Fitness & recreational sports centers	13	4 784	4 720	1 600	169	63	40.2	14.5
New York, NY PMSA									
71	Arts, entertainment, & recreation	689	1 969 706	1 698 307	676 993	157 599	27 017	7.7	2.5
711	Performing arts, spectator sports, & related industries	326	681 284	656 356	303 240	77 121	12 565	1.9	4.3
7111	Performing arts companies	280	487 550	469 790	210 979	54 469	9 702	1.9	5.3
71111	Theater companies & dinner theaters	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
711110	Theater companies & dinner theaters	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
7111101	Opera companies	8	D	D	D	D	h	D	D
7111102	Theater companies	127	D	D	D	D	h	D	D
71112	Dance companies	70	D	D	D	D	g	D	D
711120	Dance companies	70	D	D	D	D	g	D	D
71113	Musical groups & artists	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
711130	Musical groups & artists	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
7111301	Symphony orchestras & chamber music organizations	44	D	D	D	D	g	D	D
7111309	Other music groups & artists	24	D	D	D	D	e	D	D
71119	Other performing arts companies	7	D	D	D	D	e	D	D
711190	Other performing arts companies	7	D	D	D	D	e	D	D
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	46	193 734	186 566	92 261	22 652	2 863	2.1	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	26	183 496	176 528	89 088	21 977	2 785	.8	.7
711310	Promoters of performing arts, sports, & similar events w/facility	26	183 496	176 528	89 088	21 977	2 785	.8	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	20	10 238	10 038	3 173	675	78	25.1	18.6
711320	Promoters of performing arts, sports, & similar events w/o facil	20	10 238	10 038	3 173	675	78	25.1	18.6
712	Museums, historical sites, & similar institutions	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
7121	Museums, historical sites, & similar institutions	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
71211	Museums	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
712110	Museums	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
71212	Historical sites	17	12 370	9 593	2 454	613	91	14.6	10.5
712120	Historical sites	17	12 370	9 593	2 454	613	91	14.6	10.5
71213	Zoos & botanical gardens	12	190 277	172 846	52 490	11 798	1 682	—	—
712130	Zoos & botanical gardens	12	190 277	172 846	52 490	11 798	1 682	—	—
71219	Nature parks & other similar institutions	7	2 566	2 437	1 318	300	76	51.8	8.8
712190	Nature parks & other similar institutions	7	2 566	2 437	1 318	300	76	51.8	8.8
713	Amusement, gambling, & recreation industries	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
7139	Other amusement & recreation services	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
71391	Golf courses & country clubs	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
713910	Golf courses & country clubs	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
71394	Fitness & recreational sports centers	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
713940	Fitness & recreational sports centers	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
71399	All other amusement & recreation industries	63	48 587	45 800	18 046	3 855	706	9.4	1.1
713990	All other amusement & recreation industries	63	48 587	45 800	18 046	3 855	706	9.4	1.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Newark, NJ PMSA									
71	Arts, entertainment, & recreation	155	239 546	199 248	78 373	15 098	3 777	9.3	1.0
711	Performing arts, spectator sports, & related industries	40	84 133	53 330	19 310	3 970	750	1.6	.7
7111	Performing arts companies	34	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	22	22 256	21 693	9 509	2 122	405	1.7	.4
711110	Theater companies & dinner theaters	22	22 256	21 693	9 509	2 122	405	1.7	.4
7111102	Theater companies	21	D	D	D	D	e	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	6	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	25	31 323	27 366	9 173	2 175	480	21.8	4.9
7121	Museums, historical sites, & similar institutions	25	31 323	27 366	9 173	2 175	480	21.8	4.9
71211	Museums	16	D	D	D	D	e	D	D
712110	Museums	16	D	D	D	D	e	D	D
71212	Historical sites	6	D	D	D	D	b	D	D
712120	Historical sites	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
7139	Other amusement & recreation services	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
71391	Golf courses & country clubs	26	81 866	79 173	33 588	5 841	1 059	5.4	—
713910	Golf courses & country clubs	26	81 866	79 173	33 588	5 841	1 059	5.4	—
71394	Fitness & recreational sports centers	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
713940	Fitness & recreational sports centers	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
71399	All other amusement & recreation industries	10	7 139	7 242	2 541	495	244	6.5	1.4
713990	All other amusement & recreation industries	10	7 139	7 242	2 541	495	244	6.5	1.4
Newburgh, NY—PA PMSA									
71	Arts, entertainment, & recreation	27	16 312	13 919	5 503	1 005	331	18.2	7.4
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	11 357	10 350	4 204	737	273	17.8	9.9
7139	Other amusement & recreation services	18	11 357	10 350	4 204	737	273	17.8	9.9
71391	Golf courses & country clubs	4	D	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	10	2 659	2 330	1 225	259	178	59.3	5.2
713940	Fitness & recreational sports centers	10	2 659	2 330	1 225	259	178	59.3	5.2
Stamford—Norwalk, CT PMSA									
71	Arts, entertainment, & recreation	82	137 169	128 357	53 714	10 058	2 057	10.6	1.6
711	Performing arts, spectator sports, & related industries	14	11 125	9 974	3 708	863	392	14.1	11.6
7111	Performing arts companies	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	18	23 666	19 144	6 541	1 568	312	12.0	2.3
7121	Museums, historical sites, & similar institutions	18	23 666	19 144	6 541	1 568	312	12.0	2.3
71211	Museums	10	8 756	8 073	2 783	620	117	31.2	6.1
712110	Museums	10	8 756	8 073	2 783	620	117	31.2	6.1
71212	Historical sites	2	D	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Stamford—Norwalk, CT PMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
7139	Other amusement & recreation services	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
71391	Golf courses & country clubs	19	71 459	68 698	30 862	5 490	812	—	—
713910	Golf courses & country clubs	19	71 459	68 698	30 862	5 490	812	—	—
71394	Fitness & recreational sports centers	22	22 480	22 783	8 935	1 467	448	38.9	1.7
713940	Fitness & recreational sports centers	22	22 480	22 783	8 935	1 467	448	38.9	1.7
71399	All other amusement & recreation industries	9	8 439	7 758	3 668	670	93	16.9	.3
713990	All other amusement & recreation industries	9	8 439	7 758	3 668	670	93	16.9	.3
Trenton, NJ PMSA									
71	Arts, entertainment, & recreation	36	26 021	24 267	11 715	1 800	410	14.3	1.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
7111102	Theater companies	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	D	c	D	D
71391	Golf courses & country clubs	5	11 857	11 229	5 563	875	197	2.9	—
713910	Golf courses & country clubs	5	11 857	11 229	5 563	875	197	2.9	—
71394	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
Waterbury, CT PMSA									
71	Arts, entertainment, & recreation	16	10 634	9 595	3 952	773	293	16.0	2.2
713	Amusement, gambling, & recreation industries	10	8 758	7 750	3 358	647	250	8.1	2.7
7139	Other amusement & recreation services	10	8 758	7 750	3 358	647	250	8.1	2.7
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
AREA OUTSIDE CONNECTICUT METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	32	D	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	D	c	D	D
71391	Golf courses & country clubs	6	5 243	5 469	1 776	173	43	62.5	—
713910	Golf courses & country clubs	6	5 243	5 469	1 776	173	43	62.5	—
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAIRFIELD COUNTY, CT								
71	Arts, entertainment, & recreation	367	349 688	84 158	17 335	3 025	14.3	5.1
711	Performing arts, spectator sports, & related industries	161	201 653	48 245	9 859	784	7.6	6.1
7111	Performing arts companies	43	63 698	11 933	2 097	201	3.9	12.8
71111	Theater companies & dinner theaters	15	D	D	D	c	D	D
711110	Theater companies & dinner theaters	15	D	D	D	c	D	D
7111102	Theater companies	15	D	D	D	c	D	D
71113	Musical groups & artists	22	D	D	D	b	D	D
711130	Musical groups & artists	22	D	D	D	b	D	D
7111309	Other music groups & artists	21	D	D	D	b	D	D
71119	Other performing arts companies	6	D	D	D	a	D	D
711190	Other performing arts companies	6	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	a	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	14	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	16	13 912	5 334	907	50	20.0	—
71141	Agents/managers for artists, athletes, & other public figures	16	13 912	5 334	907	50	20.0	—
711410	Agents/managers for artists, athletes, & other public figures	16	13 912	5 334	907	50	20.0	—
7115	Independent artists, writers, & performers	82	D	D	D	c	D	D
71151	Independent artists, writers, & performers	82	D	D	D	c	D	D
711510	Independent artists, writers, & performers	82	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	206	148 035	35 913	7 476	2 241	23.3	3.6
7131	Amusement parks & arcades	7	D	D	D	b	D	D
71312	Amusement parks & arcades	7	D	D	D	b	D	D
713120	Amusement parks & arcades	7	D	D	D	b	D	D
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	196	D	D	D	g	D	D
71391	Golf courses & country clubs	14	11 429	3 226	262	75	48.8	3.7
713910	Golf courses & country clubs	14	11 429	3 226	262	75	48.8	3.7
71393	Marinas	43	D	D	D	e	D	D
713930	Marinas	43	D	D	D	e	D	D
71394	Fitness & recreational sports centers	106	55 050	17 881	4 182	1 433	32.5	6.6
713940	Fitness & recreational sports centers	106	55 050	17 881	4 182	1 433	32.5	6.6
7139404	Ice skating rinks	5	5 430	1 629	352	98	28.3	—
71395	Bowling centers	7	6 838	1 871	451	127	5.9	7.9
713950	Bowling centers	7	6 838	1 871	451	127	5.9	7.9
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
7139904	Miniature golf courses	3	1 760	484	77	11	—	—
HARTFORD COUNTY, CT								
71	Arts, entertainment, & recreation	188	226 745	60 961	18 062	2 861	14.9	4.3
711	Performing arts, spectator sports, & related industries	36	49 858	33 216	11 821	266	13.5	3.7
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	6	1 491	701	19	4	26.7	11.8
711130	Musical groups & artists	6	1 491	701	19	4	26.7	11.8
7111309	Other music groups & artists	6	1 491	701	19	4	26.7	11.8
7112	Spectator sports	9	D	D	D	c	D	D
71121	Spectator sports	9	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	152	176 887	27 745	6 241	2 595	15.3	4.5
7131	Amusement parks & arcades	12	10 045	3 416	474	227	12.6	1.7
71312	Amusement parks & arcades	10	D	D	D	c	D	D
713120	Amusement parks & arcades	10	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	136	D	D	D	g	D	D
71391	Golf courses & country clubs	26	D	D	D	e	D	D
713910	Golf courses & country clubs	26	D	D	D	e	D	D
71394	Fitness & recreational sports centers	66	40 549	10 599	2 530	1 183	35.0	10.5
713940	Fitness & recreational sports centers	66	40 549	10 599	2 530	1 183	35.0	10.5
7139404	Ice skating rinks	6	11 947	2 592	606	287	10.7	26.5
7139405	Roller skating rinks	4	1 492	378	88	21	41.4	58.6
71395	Bowling centers	15	D	D	D	e	D	D
713950	Bowling centers	15	D	D	D	e	D	D
71399	All other amusement & recreation industries	27	D	D	D	b	D	D
713990	All other amusement & recreation industries	27	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LITCHFIELD COUNTY, CT								
71	Arts, entertainment, & recreation	72	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	31	D	D	D	c	D	D
7111	Performing arts companies	6	2 336	564	161	23	39.5	2.1
7115	Independent artists, writers, & performers	21	8 061	4 292	224	32	31.1	5.6
71151	Independent artists, writers, & performers	21	8 061	4 292	224	32	31.1	5.6
711510	Independent artists, writers, & performers	21	8 061	4 292	224	32	31.1	5.6
713	Amusement, gambling, & recreation industries	41	D	D	D	f	D	D
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71394	Fitness & recreational sports centers	14	D	D	D	c	D	D
713940	Fitness & recreational sports centers	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
MIDDLESEX COUNTY, CT								
71	Arts, entertainment, & recreation	70	49 507	14 551	2 983	503	21.8	2.6
711	Performing arts, spectator sports, & related industries	14	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	53	D	D	D	e	D	D
7139	Other amusement & recreation services	52	D	D	D	e	D	D
71391	Golf courses & country clubs	8	D	D	D	b	D	D
713910	Golf courses & country clubs	8	D	D	D	b	D	D
71393	Marinas	26	20 127	5 495	1 254	158	14.2	1.5
713930	Marinas	26	20 127	5 495	1 254	158	14.2	1.5
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
NEW HAVEN COUNTY, CT								
71	Arts, entertainment, & recreation	195	222 293	40 977	8 082	2 995	15.7	2.6
711	Performing arts, spectator sports, & related industries	49	55 110	17 682	3 394	1 021	25.1	1.0
7111	Performing arts companies	12	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	10	23 588	6 347	1 317	654	9.9	2.2
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	f	D	D
7115	Independent artists, writers, & performers	20	7 881	2 983	190	41	79.8	—
71151	Independent artists, writers, & performers	20	7 881	2 983	190	41	79.8	—
711510	Independent artists, writers, & performers	20	7 881	2 983	190	41	79.8	—
713	Amusement, gambling, & recreation industries	146	167 183	23 295	4 688	1 974	12.6	3.1
7131	Amusement parks & arcades	9	5 127	1 332	175	76	11.9	—
7132	Gambling industries	6	D	D	D	c	D	D
71329	Other gambling industries	6	D	D	D	c	D	D
713290	Other gambling industries	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	c	D	D
7139	Other amusement & recreation services	131	D	D	D	g	D	D
71391	Golf courses & country clubs	18	8 974	3 045	324	111	44.3	—
713910	Golf courses & country clubs	18	8 974	3 045	324	111	44.3	—
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	59	D	D	D	f	D	D
713940	Fitness & recreational sports centers	59	D	D	D	f	D	D
71395	Bowling centers	15	9 038	2 543	657	262	18.2	9.1
713950	Bowling centers	15	9 038	2 543	657	262	18.2	9.1
71399	All other amusement & recreation industries	26	D	D	D	b	D	D
713990	All other amusement & recreation industries	26	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW LONDON COUNTY, CT								
71	Arts, entertainment, & recreation	87	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	16	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	7	D	D	D	b	D	D
71151	Independent artists, writers, & performers	7	D	D	D	b	D	D
711510	Independent artists, writers, & performers	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	71	D	D	D	j	D	D
7132	Gambling industries	3	D	D	D	j	D	D
71321	Casinos (except casino hotels)	2	D	D	D	j	D	D
713210	Casinos (except casino hotels)	2	D	D	D	j	D	D
7139	Other amusement & recreation services	65	D	D	D	e	D	D
71393	Marinas	28	D	D	D	c	D	D
713930	Marinas	28	D	D	D	c	D	D
71394	Fitness & recreational sports centers	17	D	D	D	c	D	D
713940	Fitness & recreational sports centers	17	D	D	D	c	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
TOLLAND COUNTY, CT								
71	Arts, entertainment, & recreation	37	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	b	D	D
713910	Golf courses & country clubs	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
WINDHAM COUNTY, CT								
71	Arts, entertainment, & recreation	30	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AVON TOWN, CT								
71	Arts, entertainment, & recreation	4	2 067	325	34	125	31.2	3.9
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
BERLIN TOWN, CT								
71	Arts, entertainment, & recreation	10	2 998	827	78	38	49.1	28.7
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BETHEL TOWN, CT								
71	Arts, entertainment, & recreation	5	3 767	715	199	59	7.3	.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
BLOOMFIELD TOWN, CT								
71	Arts, entertainment, & recreation	6	2 487	827	73	21	3.5	.5
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
BRANFORD TOWN, CT								
71	Arts, entertainment, & recreation	12	7 892	2 507	615	147	25.8	5.8
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BRIDGEPORT, CT								
71	Arts, entertainment, & recreation	20	19 588	3 363	760	166	11.5	.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
BRISTOL, CT								
71	Arts, entertainment, & recreation	13	18 663	3 708	518	178	4.0	1.6
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	6	2 035	505	114	42	36.9	-
713940	Fitness & recreational sports centers	6	2 035	505	114	42	36.9	-
BROOKFIELD TOWN, CT								
71	Arts, entertainment, & recreation	8	9 176	1 654	263	45	5.4	-
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71393	Marinas	3	6 623	729	111	13	-	-
713930	Marinas	3	6 623	729	111	13	-	-
CHESHIRE TOWN, CT								
71	Arts, entertainment, & recreation	9	4 631	947	193	70	74.8	-
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
CLINTON TOWN, CT								
71	Arts, entertainment, & recreation	8	4 724	1 614	414	28	21.2	2.5
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D.]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLCHESTER TOWN, CT								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
COVENTRY TOWN, CT								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
CROMWELL TOWN, CT								
71	Arts, entertainment, & recreation	7	7 826	2 263	533	120	15.7	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
DANBURY, CT								
71	Arts, entertainment, & recreation	27	11 386	3 167	693	224	17.4	1.6
711	Performing arts, spectator sports, & related industries	10	4 337	1 165	199	51	4.9	.7
7111	Performing arts companies	2	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	7 049	2 002	494	173	25.0	2.1
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	11	D	D	D	b	D	D
713940	Fitness & recreational sports centers	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
DANIELSON, CT *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DARIEN TOWN, CT								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
DERBY, CT								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
EAST HAMPTON TOWN, CT								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
EAST HARTFORD TOWN, CT								
71	Arts, entertainment, & recreation	9	4 929	728	164	75	42.1	28.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
EAST HAVEN TOWN, CT								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
EAST LYME TOWN, CT								
71	Arts, entertainment, & recreation	8	2 569	597	119	39	38.0	3.6
713	Amusement, gambling, & recreation industries	8	2 569	597	119	39	38.0	3.6
7139	Other amusement & recreation services	8	2 569	597	119	39	38.0	3.6
ELLINGTON TOWN, CT								
71	Arts, entertainment, & recreation	3	525	111	—	—	100.0	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ENFIELD TOWN, CT								
71	Arts, entertainment, & recreation	10	4 010	866	186	64	58.4	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
FAIRFIELD TOWN, CT								
71	Arts, entertainment, & recreation	23	13 585	4 231	1 117	265	28.4	2.3
711	Performing arts, spectator sports, & related industries	11	2 680	1 264	396	14	32.8	10.2
7111	Performing arts companies	5	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	10 905	2 967	721	251	27.3	.3
7139	Other amusement & recreation services	12	10 905	2 967	721	251	27.3	.3
71394	Fitness & recreational sports centers	7	5 509	1 554	399	137	26.6	.7
713940	Fitness & recreational sports centers	7	5 509	1 554	399	137	26.6	.7
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
FARMINGTON TOWN, CT								
71	Arts, entertainment, & recreation	10	10 702	2 189	385	159	29.0	4.0
711	Performing arts, spectator sports, & related industries	4	1 545	681	134	25	—	27.8
713	Amusement, gambling, & recreation industries	6	9 157	1 508	251	134	33.9	—
7139	Other amusement & recreation services	6	9 157	1 508	251	134	33.9	—
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
GLASTONBURY TOWN, CT								
71	Arts, entertainment, & recreation	12	7 245	2 285	412	253	52.8	2.9
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
GREENWICH TOWN, CT								
71	Arts, entertainment, & recreation	43	64 900	14 889	2 619	548	13.6	3.0
711	Performing arts, spectator sports, & related industries	17	49 108	9 707	1 512	93	4.4	4.0
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7111102	Theater companies	3	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	5 237	2 815	422	18	19.7	—
71141	Agents/managers for artists, athletes, & other public figures	6	5 237	2 815	422	18	19.7	—
711410	Agents/managers for artists, athletes, & other public figures	6	5 237	2 815	422	18	19.7	—
713	Amusement, gambling, & recreation industries	26	15 792	5 182	1 107	455	42.1	—
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	9 972	3 881	872	414	31.6	—
713940	Fitness & recreational sports centers	14	9 972	3 881	872	414	31.6	—
GROTON, CT *								
71	Arts, entertainment, & recreation	6	3 690	1 654	440	115	75.2	24.8
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
GROTON TOWN BALANCE, CT *								
71	Arts, entertainment, & recreation	13	7 240	1 697	363	80	19.4	42.8
713	Amusement, gambling, & recreation industries	13	7 240	1 697	363	80	19.4	42.8
7139	Other amusement & recreation services	13	7 240	1 697	363	80	19.4	42.8
71393	Marinas	8	4 914	1 123	242	35	24.4	57.9
713930	Marinas	8	4 914	1 123	242	35	24.4	57.9

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GUILFORD TOWN, CT								
71	Arts, entertainment, & recreation	7	2 725	660	125	31	56.4	1.1
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
HAMDEN TOWN, CT								
71	Arts, entertainment, & recreation	17	10 131	5 808	1 750	612	21.2	5.9
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	f	D	D
7139	Other amusement & recreation services	13	D	D	D	f	D	D
71394	Fitness & recreational sports centers	7	2 532	1 285	337	73	37.7	20.8
713940	Fitness & recreational sports centers	7	2 532	1 285	337	73	37.7	20.8
HARTFORD, CT								
71	Arts, entertainment, & recreation	16	58 908	33 207	12 486	227	2.4	.5
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7132	Gambling industries	1	D	D	D	a	D	D
71329	Other gambling industries	1	D	D	D	a	D	D
713290	Other gambling industries	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	a	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
KILLINGLY TOWN BALANCE, CT *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEDYARD TOWN, CT								
71	Arts, entertainment, & recreation	4	D	D	D	j	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	j	D	D
7132	Gambling industries	1	D	D	D	j	D	D
71321	Casinos (except casino hotels)	1	D	D	D	j	D	D
713210	Casinos (except casino hotels)	1	D	D	D	j	D	D
MADISON TOWN, CT								
71	Arts, entertainment, & recreation	10	2 650	685	66	25	81.4	—
713	Amusement, gambling, & recreation industries	6	1 899	298	41	22	74.0	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MANCHESTER TOWN, CT								
71	Arts, entertainment, & recreation	8	5 998	1 583	348	146	23.9	1.6
713	Amusement, gambling, & recreation industries	8	5 998	1 583	348	146	23.9	1.6
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	3 334	808	180	90	33.0	—
713940	Fitness & recreational sports centers	4	3 334	808	180	90	33.0	—
MANSFIELD TOWN, CT								
71	Arts, entertainment, & recreation	6	1 446	392	50	21	82.8	12.0
MERIDEN, CT								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
MIDDLETOWN, CT								
71	Arts, entertainment, & recreation	8	2 381	303	25	21	88.9	1.2
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
MILFORD, CT (CC) *								
71	Arts, entertainment, & recreation	21	24 990	9 363	2 139	441	18.2	1.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	4 029	1 023	214	96	38.9	9.1
713940	Fitness & recreational sports centers	6	4 029	1 023	214	96	38.9	9.1
MILFORD CITY, CT *								
71	Arts, entertainment, & recreation	21	24 990	9 363	2 139	441	18.2	1.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	4 029	1 023	214	96	38.9	9.1
713940	Fitness & recreational sports centers	6	4 029	1 023	214	96	38.9	9.1
MONROE TOWN, CT								
71	Arts, entertainment, & recreation	4	167	29	7	5	88.6	11.4
MONTVILLE TOWN, CT								
71	Arts, entertainment, & recreation	5	D	D	D	i	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	i	D	D
7132	Gambling industries	2	D	D	D	i	D	D
71321	Casinos (except casino hotels)	1	D	D	D	i	D	D
713210	Casinos (except casino hotels)	1	D	D	D	i	D	D
NAUGATUCK, CT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW BRITAIN, CT								
71	Arts, entertainment, & recreation	7	5 240	1 207	235	68	63.0	16.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
NEW CANAAN TOWN, CT								
71	Arts, entertainment, & recreation	11	5 109	2 179	346	75	29.9	.2
711	Performing arts, spectator sports, & related industries	5	2 487	1 446	177	26	13.3	—
713	Amusement, gambling, & recreation industries	6	2 622	733	169	49	45.6	.4
7139	Other amusement & recreation services	6	2 622	733	169	49	45.6	.4
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
NEW FAIRFIELD TOWN, CT								
71	Arts, entertainment, & recreation	6	1 242	572	27	17	46.2	6.6
NEW HAVEN, CT								
71	Arts, entertainment, & recreation	15	81 622	5 917	561	282	8.3	.1
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
NEWINGTON TOWN, CT								
71	Arts, entertainment, & recreation	7	4 008	1 318	241	71	24.3	24.7
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
NEW LONDON, CT								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	a	D	D
7139	Other amusement & recreation services	6	D	D	D	a	D	D
NEW MILFORD TOWN, CT								
71	Arts, entertainment, & recreation	9	4 726	1 227	253	117	60.1	10.6
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
NEWTOWN TOWN, CT								
71	Arts, entertainment, & recreation	8	2 712	843	115	40	87.9	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
NORTH BRANFORD TOWN, CT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH HAVEN TOWN, CT								
71	Arts, entertainment, & recreation	10	3 948	1 535	340	94	35.3	24.5
713	Amusement, gambling, & recreation industries	6	3 420	1 307	298	72	25.4	28.3
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
NORWALK, CT								
71	Arts, entertainment, & recreation	41	40 411	7 745	1 396	314	9.4	2.5
711	Performing arts, spectator sports, & related industries	10	3 379	1 556	207	28	28.0	9.8
713	Amusement, gambling, & recreation industries	31	37 032	6 189	1 189	286	7.7	1.8
7132	Gambling industries	1	D	D	D	a	D	D
71329	Other gambling industries	1	D	D	D	a	D	D
713290	Other gambling industries	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	a	D	D
7139	Other amusement & recreation services	28	D	D	D	c	D	D
71393	Marinas	10	14 645	3 489	638	113	10.3	.9
713930	Marinas	10	14 645	3 489	638	113	10.3	.9
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
NORWICH, CT								
71	Arts, entertainment, & recreation	10	6 403	1 873	417	123	2.7	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
ORANGE TOWN, CT								
71	Arts, entertainment, & recreation	6	6 721	1 891	350	108	8.2	13.2
713	Amusement, gambling, & recreation industries	6	6 721	1 891	350	108	8.2	13.2
7139	Other amusement & recreation services	6	6 721	1 891	350	108	8.2	13.2
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
PLAINFIELD TOWN, CT								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
PLAINVILLE TOWN, CT								
71	Arts, entertainment, & recreation	3	1 021	231	63	26	D	—
RIDGEFIELD TOWN, CT								
71	Arts, entertainment, & recreation	16	8 091	1 446	204	75	33.8	18.5
711	Performing arts, spectator sports, & related industries	8	5 439	860	83	20	32.1	27.5
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	5	3 050	255	49	6	51.8	—
71151	Independent artists, writers, & performers	5	3 050	255	49	6	51.8	—
711510	Independent artists, writers, & performers	5	3 050	255	49	6	51.8	—
713	Amusement, gambling, & recreation industries	8	2 652	586	121	55	37.3	—
7139	Other amusement & recreation services	8	2 652	586	121	55	37.3	—
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
ROCKY HILL TOWN, CT								
71	Arts, entertainment, & recreation	4	634	162	50	28	100.0	—
SEYMOUR TOWN, CT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHELTON, CT								
71	Arts, entertainment, & recreation	4	1 058	270	57	21	92.2	—
SIMSBURY TOWN, CT								
71	Arts, entertainment, & recreation	8	7 375	2 370	590	283	15.8	42.9
713	Amusement, gambling, & recreation industries	8	7 375	2 370	590	283	15.8	42.9
7139	Other amusement & recreation services	8	7 375	2 370	590	283	15.8	42.9
71394	Fitness & recreational sports centers	6	D	D	D	e	D	D
713940	Fitness & recreational sports centers	6	D	D	D	e	D	D
7139404	Ice skating rinks	2	D	D	D	c	D	D
SOUTHBURY TOWN, CT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SOUTHINGTON TOWN, CT								
71	Arts, entertainment, & recreation	9	6 661	2 096	619	483	20.6	14.3
713	Amusement, gambling, & recreation industries	9	6 661	2 096	619	483	20.6	14.3
7139	Other amusement & recreation services	8	D	D	D	e	D	D
SOUTH WINDSOR TOWN, CT								
71	Arts, entertainment, & recreation	13	8 293	1 724	352	116	19.8	.5
713	Amusement, gambling, & recreation industries	10	7 958	1 621	330	100	17.6	.5
7139	Other amusement & recreation services	10	7 958	1 621	330	100	17.6	.5
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
7139404	Ice skating rinks	1	D	D	D	b	D	D
STAFFORD TOWN, CT								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
STAMFORD, CT								
71	Arts, entertainment, & recreation	56	116 147	25 009	6 324	752	5.4	2.6
711	Performing arts, spectator sports, & related industries	21	D	D	D	e	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	c	D	D
7115	Independent artists, writers, & performers	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	35	D	D	D	e	D	D
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	23	13 372	4 350	1 044	308	24.9	15.9
713940	Fitness & recreational sports centers	23	13 372	4 350	1 044	308	24.9	15.9
71399	All other amusement & recreation industries	5	2 435	660	183	91	33.3	—
713990	All other amusement & recreation industries	5	2 435	660	183	91	33.3	—
STONINGTON TOWN, CT								
71	Arts, entertainment, & recreation	16	11 594	3 227	572	128	50.5	—
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	7	7 195	2 029	417	69	45.7	—
713930	Marinas	7	7 195	2 029	417	69	45.7	—
STRATFORD TOWN, CT								
71	Arts, entertainment, & recreation	12	7 735	2 156	439	118	9.0	9.3
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71393	Marinas	5	D	D	D	a	D	D
713930	Marinas	5	D	D	D	a	D	D
71394	Fitness & recreational sports centers	4	2 977	967	242	92	4.2	5.4
713940	Fitness & recreational sports centers	4	2 977	967	242	92	4.2	5.4
SUFFIELD TOWN, CT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TOLLAND TOWN, CT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TORRINGTON, CT								
71	Arts, entertainment, & recreation	8	7 876	717	171	68	13.1	4.8
713	Amusement, gambling, & recreation industries	8	7 876	717	171	68	13.1	4.8
7139	Other amusement & recreation services	7	D	D	D	b	D	D
TRUMBULL TOWN, CT								
71	Arts, entertainment, & recreation	8	4 813	1 099	195	41	73.0	3.3
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
VERNON TOWN, CT								
71	Arts, entertainment, & recreation	11	5 565	1 758	370	179	27.3	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 900	1 016	209	115	26.9	—
713940	Fitness & recreational sports centers	4	2 900	1 016	209	115	26.9	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WALLINGFORD TOWN, CT								
71	Arts, entertainment, & recreation	6	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	5	1 799	568	118	48	20.3	44.9
7139	Other amusement & recreation services	5	1 799	568	118	48	20.3	44.9
WATERBURY, CT								
71	Arts, entertainment, & recreation	22	18 963	2 480	496	190	20.7	.8
711	Performing arts, spectator sports, & related industries	5	2 376	1 013	129	27	66.5	—
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	16 587	1 467	367	163	14.1	.9
7132	Gambling industries	1	D	D	D	a	D	D
71329	Other gambling industries	1	D	D	D	a	D	D
713290	Other gambling industries	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	a	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
WATERFORD TOWN, CT								
71	Arts, entertainment, & recreation	3	3 038	707	93	14	D	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
WATERTOWN TOWN, CT								
71	Arts, entertainment, & recreation	4	1 211	229	12	3	83.5	—
WEST HARTFORD TOWN, CT								
71	Arts, entertainment, & recreation	9	5 383	1 227	285	125	19.3	.9
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
WEST HAVEN, CT								
71	Arts, entertainment, & recreation	8	9 127	616	172	37	—	1.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
WESTPORT TOWN, CT								
71	Arts, entertainment, & recreation	33	18 637	6 944	882	115	30.0	34.7
711	Performing arts, spectator sports, & related industries	23	15 464	5 775	620	69	25.1	38.0
7111	Performing arts companies	4	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7111102	Theater companies	2	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	14	5 345	3 733	224	20	46.8	.9
71151	Independent artists, writers, & performers	14	5 345	3 733	224	20	46.8	.9
711510	Independent artists, writers, & performers	14	5 345	3 733	224	20	46.8	.9
713	Amusement, gambling, & recreation industries	10	3 173	1 169	262	46	54.1	19.0
7139	Other amusement & recreation services	10	3 173	1 169	262	46	54.1	19.0
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
WETHERSFIELD TOWN, CT								
71	Arts, entertainment, & recreation	3	2 397	570	157	95	D	—
713	Amusement, gambling, & recreation industries	3	2 397	570	157	95	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WILTON TOWN, CT								
71	Arts, entertainment, & recreation	12	6 085	2 402	600	56	22.7	—
711	Performing arts, spectator sports, & related industries	8	2 942	1 534	407	18	14.1	—
713	Amusement, gambling, & recreation industries	4	3 143	868	193	38	30.7	—
7139	Other amusement & recreation services	4	3 143	868	193	38	30.7	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
WINCHESTER TOWN, CT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINDHAM TOWN, CT								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
WINDSOR TOWN, CT								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
WINDSOR LOCKS TOWN, CT								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
WOLCOTT TOWN, CT								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF FAIRFIELD COUNTY, CT								
71	Arts, entertainment, & recreation	21	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	17	7 313	2 791	563	18	14.5	15.2
7111	Performing arts companies	6	2 793	805	140	5	—	16.2
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	11	4 520	1 986	423	13	23.4	14.5
71151	Independent artists, writers, & performers	11	4 520	1 986	423	13	23.4	14.5
711510	Independent artists, writers, & performers	11	4 520	1 986	423	13	23.4	14.5
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF HARTFORD COUNTY, CT								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
BALANCE OF LITCHFIELD COUNTY, CT								
71	Arts, entertainment, & recreation	50	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	29	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	20	D	D	D	b	D	D
71151	Independent artists, writers, & performers	20	D	D	D	b	D	D
711510	Independent artists, writers, & performers	20	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MIDDLESEX COUNTY, CT								
71	Arts, entertainment, & recreation	43	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	c	D	D
7139	Other amusement & recreation services	34	D	D	D	c	D	D
71393	Marinas	20	D	D	D	c	D	D
713930	Marinas	20	D	D	D	c	D	D
BALANCE OF NEW HAVEN COUNTY, CT								
71	Arts, entertainment, & recreation	29	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
BALANCE OF NEW LONDON COUNTY, CT								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
BALANCE OF TOLLAND COUNTY, CT								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF WINDHAM COUNTY, CT								
71	Arts, entertainment, & recreation	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

CONNECTICUT

Danielson. See “Killingly town balance.”

Groton. See “Groton town balance.”

Groton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Groton town balance contains all of Groton town except the incorporated place of Groton.

Killingly town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census.

Killingly town balance contains all of Killingly town except the incorporated place of Danielson.

Milford. See “Milford (consolidated city).”

Milford (consolidated city) is coextensive with Milford town. It includes Woodmont, which is not populous enough for separate tabulation. Therefore, “Milford” refers to the whole consolidated city.

Appendix E.

Metropolitan Areas

CONNECTICUT

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA

Boston, MA—NH PMSA

- Bristol County, MA (Part)
 - Mansfield town, MA
 - Norton town, MA
 - Taunton city, MA
- Essex County, MA (Part)
 - Amesbury town, MA
 - Beverly city, MA
 - Danvers town, MA
 - Gloucester city, MA
 - Ipswich town, MA
 - Lynn city, MA
 - Lynnfield town, MA
 - Marblehead town, MA
 - Newburyport city, MA
 - Peabody city, MA
 - Salem city, MA
 - Saugus town, MA
 - Swampscott town, MA
- Middlesex County, MA (Part)
 - Acton town, MA
 - Arlington town, MA
 - Ashland town, MA
 - Bedford town, MA
 - Belmont town, MA
 - Burlington town, MA
 - Cambridge city, MA
 - Concord town, MA
 - Everett city, MA
 - Framingham town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

- Holliston town, MA
- Hopkinton town, MA
- Hudson town, MA
- Lexington town, MA
- Malden city, MA
- Marlborough city, MA
- Maynard town, MA
- Medford city, MA
- Melrose city, MA
- Natick town, MA
- Newton city, MA
- North Reading town, MA
- Reading town, MA
- Somerville city, MA
- Stoneham town, MA
- Sudbury town, MA
- Wakefield town, MA
- Waltham city, MA
- Watertown city, MA
- Wayland town, MA
- Weston town, MA
- Wilmington town, MA
- Winchester town, MA
- Woburn city, MA

Norfolk County, MA (Part)

- Bellingham town, MA
- Braintree town, MA
- Brookline town, MA
- Canton town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Dedham town, MA

Foxborough town, MA

Franklin city, MA

Holbrook town, MA

Medfield town, MA

Medway town, MA

Milton town, MA

Needham town, MA

Norfolk town, MA

Norwood town, MA

Quincy city, MA

Randolph town, MA

Sharon town, MA

Stoughton town, MA

Walpole town, MA

Wellesley town, MA

Westwood town, MA

Weymouth town, MA

Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA

Duxbury town, MA

Hanover town, MA

Hingham town, MA

Hull town, MA

Kingston town, MA

Marshfield town, MA

Pembroke town, MA

Plymouth town, MA

Rockland town, MA

Scituate town, MA

Wareham town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Suffolk County, MA

Boston city, MA

Chelsea city, MA

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Lawrence, MA—NH PMSA—Con.

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

Bridgeport, CT PMSA

Fairfield County, CT (Part)
Bridgeport city, CT
Fairfield town, CT
Monroe town, CT
Shelton city, CT
Stratford town, CT
Trumbull town, CT
New Haven County, CT (Part)
Ansonia city, CT
Derby city, CT
Milford city, CT
Seymour town, CT

Danbury, CT PMSA

Fairfield County, CT (Part)
Bethel town, CT
Brookfield town, CT
Danbury city, CT
New Fairfield town, CT
Newtown town, CT
Ridgefield town, CT
Litchfield County, CT (Part)
New Milford town, CT

Hartford, CT MSA

Hartford County, CT (Part)
Avon town, CT
Berlin town, CT
Bloomfield town, CT
Bristol city, CT
East Hartford town, CT
East Windsor town, CT
Enfield town, CT
Farmington town, CT
Glastonbury town, CT
Hartford city, CT
Manchester town, CT
New Britain city, CT
Newington town, CT

Hartford, CT MSA—Con.

Hartford County, CT (Part)—Con.
Plainville town, CT
Rocky Hill town, CT
Simsbury town, CT
Southington town, CT
South Windsor town, CT
Suffield town, CT
West Hartford town, CT
Wethersfield town, CT
Windsor town, CT
Windsor Locks town, CT
Litchfield County, CT (Part)
Plymouth town, CT
Winchester town, CT
Middlesex County, CT (Part)
Cromwell town, CT
East Hampton town, CT
Middletown city, CT
New London County, CT (Part)
Colchester town, CT
Tolland County, CT (Part)
Coventry town, CT
Ellington town, CT
Mansfield town, CT
Stafford town, CT
Tolland town, CT
Vernon town, CT
Windham County, CT (Part)
Windham town, CT

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)
Clinton town, CT
New Haven County, CT (Part)
Branford town, CT
Cheshire town, CT
East Haven town, CT
Guilford town, CT

New Haven—Meriden, CT PMSA—Con.

Hartford County, CT (Part)—Con.
Hamden town, CT
Madison town, CT
Meriden city, CT
New Haven city, CT
North Branford town, CT
North Haven town, CT
Orange town, CT
Wallingford town, CT
West Haven city, CT

New London—Norwich, CT—RI MSA

Middlesex County, CT (Part)
New London County, CT (Part)
East Lyme town, CT
Groton city, CT
Groton town balance, CT
Jewett City borough, CT
Ledyard town, CT
Montville town, CT
New London city, CT
Norwich city, CT
Stonington town, CT
Waterford town, CT
Windham County, CT (Part)
Plainfield town, CT
Washington County, RI (Part)
Westerly town, RI

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA**

Bergen—Passaic, NJ PMSA
Bergen County, NJ
Passaic County, NJ
Bridgeport, CT PMSA
Fairfield County, CT (Part)
Bridgeport city, CT
Fairfield town, CT
Monroe town, CT

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Bridgeport, CT PMSA—Con.
Fairfield County, CT (Part)—Con.
Shelton city, CT
Stratford town, CT
Trumbull town, CT
New Haven County, CT (Part)
Ansonia city, CT
Derby city, CT
Milford city, CT
Seymour town, CT
Danbury, CT PMSA
Fairfield County, CT (Part)
Bethel town, CT
Brookfield town, CT
Danbury city, CT
New Fairfield town, CT
Newtown town, CT
Ridgefield town, CT
Litchfield County, CT (Part)
New Milford town, CT
Dutchess County, NY PMSA
Dutchess County, NY
Jersey City, NJ PMSA
Hudson County, NJ
Middlesex—Somerset—Hunterdon, NJ PMSA
Hunterdon County, NJ
Middlesex County, NJ
Somerset County, NJ
Monmouth—Ocean, NJ PMSA
Monmouth County, NJ
Ocean County, NJ
Nassau—Suffolk, NY PMSA
Nassau County, NY
Suffolk County, NY

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

Guilford town, CT

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New York, NY PMSA

Bronx County, NY

Kings County, NY

New York County, NY

Putnam County, NY

Queens County, NY

Richmond County, NY

Rockland County, NY

Westchester County, NY

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Stamford—Norwalk, CT PMSA

Fairfield County, CT

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

Trenton, NJ PMSA

Mercer County, NJ

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

Stamford—Norwalk, CT PMSA

Fairfield County, CT

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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1997 Economic Census
Arts, Entertainment, and Recreation
Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the District: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DISTRICT OF COLUMBIA								
71	Arts, entertainment, & recreation	171	161 944	56 059	11 831	1 564	8.7	14.8
711	Performing arts, spectator sports, & related industries	99	107 806	41 268	8 342	730	9.2	5.7
7111	Performing arts companies	12	5 354	1 001	208	63	14.0	7.6
71111	Theater companies & dinner theaters	5	3 732	732	151	42	—	6.0
711110	Theater companies & dinner theaters	5	3 732	732	151	42	—	6.0
7111102	Theater companies	5	3 732	732	151	42	—	6.0
71113	Musical groups & artists	4	421	116	11	5	27.3	43.7
711130	Musical groups & artists	4	421	116	11	5	27.3	43.7
7111309	Other music groups & artists	4	421	116	11	5	27.3	43.7
71119	Other performing arts companies	3	1 201	153	46	16	D	—
711190	Other performing arts companies	3	1 201	153	46	16	D	—
7111909	Other performing arts companies (except circuses)	3	1 201	153	46	16	D	—
7113	Promoters of performing arts, sports, & similar events	16	59 298	18 573	5 343	435	.8	4.2
71131	Promoters of performing arts, sports, & similar events w/facility	5	17 345	3 939	1 487	185	2.2	.8
711310	Promoters of performing arts, sports, & similar events w/facility	5	17 345	3 939	1 487	185	2.2	.8
71132	Promoters of performing arts, sports, & similar events w/o facil	11	41 953	14 634	3 856	250	.2	5.7
711320	Promoters of performing arts, sports, & similar events w/o facil	11	41 953	14 634	3 856	250	.2	5.7
7114	Agents/managers for artists, athletes, & other public figures	13	22 881	12 439	1 095	60	2.6	.1
71141	Agents/managers for artists, athletes, & other public figures	13	22 881	12 439	1 095	60	2.6	.1
711410	Agents/managers for artists, athletes, & other public figures	13	22 881	12 439	1 095	60	2.6	.1
7115	Independent artists, writers, & performers	58	20 273	9 255	1 696	172	40.0	15.8
71151	Independent artists, writers, & performers	58	20 273	9 255	1 696	172	40.0	15.8
711510	Independent artists, writers, & performers	58	20 273	9 255	1 696	172	40.0	15.8
712	Museums, historical sites, & similar institutions	5	1 358	334	78	15	23.1	18.0
7121	Museums, historical sites, & similar institutions	5	1 358	334	78	15	23.1	18.0
71211	Museums	5	1 358	334	78	15	23.1	18.0
712110	Museums	5	1 358	334	78	15	23.1	18.0
713	Amusement, gambling, & recreation industries	67	52 780	14 457	3 411	819	7.2	33.2
7132	Gambling industries	3	5 732	1 915	302	26	D	28.6
71329	Other gambling industries	3	5 732	1 915	302	26	D	28.6
713290	Other gambling industries	3	5 732	1 915	302	26	D	28.6
7132902	Lottery, bingo, bookie, & other betting operation	3	5 732	1 915	302	26	D	28.6
7139	Other amusement & recreation services	64	47 048	12 542	3 109	793	6.4	33.7
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71393	Marinas	4	1 779	464	83	23	—	—
713930	Marinas	4	1 779	464	83	23	—	—
71394	Fitness & recreational sports centers	45	32 229	7 584	1 913	542	4.9	47.9
713940	Fitness & recreational sports centers	45	32 229	7 584	1 913	542	4.9	47.9
7139404	Ice skating rinks	4	D	D	D	a	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the District: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DISTRICT OF COLUMBIA									
71	Arts, entertainment, & recreation	64	196 906	167 010	56 384	14 701	2 249	3.0	.6
711	Performing arts, spectator sports, & related industries	31	61 385	61 861	19 798	5 590	1 022	2.1	.2
7111	Performing arts companies	24	52 842	52 515	18 182	5 187	923	2.5	.2
71111	Theater companies & dinner theaters	14	45 516	45 539	15 819	4 503	804	2.1	.3
711110	Theater companies & dinner theaters	14	45 516	45 539	15 819	4 503	804	2.1	.3
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	11	D	D	D	D	f	D	D
71112	Dance companies	2	D	D	D	D	b	D	D
711120	Dance companies	2	D	D	D	D	b	D	D
71113	Musical groups & artists	8	D	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	a	D	D
7111309	Other music groups & artists	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	7	8 543	9 346	1 616	403	99	-	-
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	30	135 140	104 772	36 422	9 085	1 203	3.4	.7
7121	Museums, historical sites, & similar institutions	30	135 140	104 772	36 422	9 085	1 203	3.4	.7
71211	Museums	24	128 817	100 190	35 688	8 910	1 171	2.1	.8
712110	Museums	24	128 817	100 190	35 688	8 910	1 171	2.1	.8
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	381	377	164	26	24	D	-
7139	Other amusement & recreation services	3	381	377	164	26	24	D	-
71394	Fitness & recreational sports centers	3	381	377	164	26	24	D	-
713940	Fitness & recreational sports centers	3	381	377	164	26	24	D	-

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON-BALTIMORE, DC-MD-VA-WV CMSA								
71	Arts, entertainment, & recreation	1 942	2 132 573	729 425	154 107	28 149	10.8	6.6
711	Performing arts, spectator sports, & related industries	659	D	D	D	i	D	D
7111	Performing arts companies	123	D	D	D	h	D	D
71111	Theater companies & dinner theaters	49	D	D	D	g	D	D
711110	Theater companies & dinner theaters	49	D	D	D	g	D	D
7111102	Theater companies	40	D	D	D	f	D	D
7111103	Dinner theaters	9	D	D	D	e	D	D
71113	Musical groups & artists	49	D	D	D	c	D	D
711130	Musical groups & artists	49	D	D	D	c	D	D
7111309	Other music groups & artists	48	D	D	D	c	D	D
71119	Other performing arts companies	22	D	D	D	g	D	D
711190	Other performing arts companies	22	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	18	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.							
	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7112	Spectator sports	118	D	D	D	h	D	D
71121	Spectator sports	118	D	D	D	h	D	D
711211	Sports teams & clubs	15	D	D	D	g	D	D
7112112	Baseball clubs	6	D	D	D	e	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	13	D	D	D	g	D	D
7112123	Horse racetrack operation	6	D	D	D	g	D	D
711219	Other spectator sports	90	28 218	9 011	1 711	466	27.0	26.0
7112191	Professional athletes	14	2 604	850	64	15	26.0	32.6
7112192	Racing (except racetrack operation)	76	25 614	8 161	1 647	451	27.1	25.3
7113	Promoters of performing arts, sports, & similar events	69	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
7115	Independent artists, writers, & performers	295	D	D	D	f	D	D
71151	Independent artists, writers, & performers	295	D	D	D	f	D	D
711510	Independent artists, writers, & performers	295	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	20	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	20	D	D	D	c	D	D
71211	Museums	13	3 514	667	153	58	45.4	7.3
712110	Museums	13	3 514	667	153	58	45.4	7.3
713	Amusement, gambling, & recreation industries	1 263	D	D	D	j	D	D
7131	Amusement parks & arcades	58	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
71312	Amusement arcades	56	D	D	D	f	D	D
713120	Amusement arcades	56	D	D	D	f	D	D
7132	Gambling industries	31	D	D	D	f	D	D
71329	Other gambling industries	31	D	D	D	f	D	D
713290	Other gambling industries	31	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	31	D	D	D	f	D	D
7139	Other amusement & recreation services	1 174	739 856	217 832	47 989	17 653	20.6	14.5
71391	Golf courses & country clubs	120	157 961	53 329	9 943	2 996	17.6	9.5
713910	Golf courses & country clubs	120	157 961	53 329	9 943	2 996	17.6	9.5
71393	Marinas	161	89 479	20 230	4 254	904	26.0	9.5
713930	Marinas	161	89 479	20 230	4 254	904	26.0	9.5
71394	Fitness & recreational sports centers	535	327 503	97 929	22 780	10 113	19.8	21.4
713940	Fitness & recreational sports centers	535	327 503	97 929	22 780	10 113	19.8	21.4
7139404	Ice skating rinks	18	14 659	3 714	925	539	16.9	3.7
7139405	Roller skating rinks	22	8 968	2 270	609	428	10.4	5.5
71395	Bowling centers	108	80 687	23 971	6 363	2 226	3.7	7.5
713950	Bowling centers	108	80 687	23 971	6 363	2 226	3.7	7.5
71399	All other amusement & recreation industries	250	84 226	22 373	4 649	1 414	39.9	8.9
713990	All other amusement & recreation industries	250	84 226	22 373	4 649	1 414	39.9	8.9
7139902	Concession operators of amusement devices & rides	19	3 683	959	194	61	33.5	4.3
7139904	Miniature golf courses	22	9 477	3 064	576	144	19.1	11.0
7139905	Coin-operated amusement devices (except slot machine operation)	52	24 568	6 329	1 491	328	16.8	3.0
	Baltimore, MD PMSA							
71	Arts, entertainment, & recreation	700	701 391	268 315	40 850	9 203	12.7	5.4
711	Performing arts, spectator sports, & related industries	188	391 566	182 141	22 218	2 350	4.3	1.6
7111	Performing arts companies	35	D	D	D	e	D	D
71111	Theater companies & dinner theaters	16	D	D	D	c	D	D
711110	Theater companies & dinner theaters	16	D	D	D	c	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other musical groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	48	311 876	165 772	19 404	1 570	1.2	1.3
71121	Spectator sports	48	311 876	165 772	19 404	1 570	1.2	1.3
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112123	Horse racetrack operation	2	D	D	D	f	D	D
711219	Other spectator sports	40	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	37	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	23	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Baltimore, MD PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7115	Independent artists, writers, & performers	74	D	D	D	c	D	D
71151	Independent artists, writers, & performers	74	D	D	D	c	D	D
711510	Independent artists, writers, & performers	74	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	510	D	D	D	i	D	D
7131	Amusement parks & arcades	23	11 903	3 127	770	282	17.1	—
71312	Amusement arcades	22	D	D	D	e	D	D
713120	Amusement arcades	22	D	D	D	e	D	D
7132	Gambling industries	20	31 861	3 604	862	391	12.6	11.0
71329	Other gambling industries	20	31 861	3 604	862	391	12.6	11.0
713290	Other gambling industries	20	31 861	3 604	862	391	12.6	11.0
7132902	Lottery, bingo, bookie, & other betting operation	20	31 861	3 604	862	391	12.6	11.0
7139	Other amusement & recreation services	467	D	D	D	i	D	D
71391	Golf courses & country clubs	36	D	D	D	f	D	D
713910	Golf courses & country clubs	36	D	D	D	f	D	D
71393	Marinas	119	60 348	13 193	2 758	607	31.9	13.6
713930	Marinas	119	60 348	13 193	2 758	607	31.9	13.6
71394	Fitness & recreational sports centers	171	92 910	32 381	7 240	3 362	22.1	7.4
713940	Fitness & recreational sports centers	171	92 910	32 381	7 240	3 362	22.1	7.4
7139404	Ice skating rinks	3	D	D	D	e	D	D
7139405	Roller skating rinks	8	D	D	D	c	D	D
71395	Bowling centers	50	D	D	D	f	D	D
713950	Bowling centers	50	D	D	D	f	D	D
71399	All other amusement & recreation industries	91	D	D	D	e	D	D
713990	All other amusement & recreation industries	91	D	D	D	e	D	D
7139904	Miniature golf courses	6	2 630	516	127	30	10.2	39.8
7139905	Coin-operated amusement devices (except slot machine operation)	29	D	D	D	c	D	D
Hagerstown, MD PMSA								
71	Arts, entertainment, & recreation	28	15 996	4 272	985	416	11.5	14.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5
713940	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5
Washington, DC—MD—VA—WV PMSA								
71	Arts, entertainment, & recreation	1 214	1 415 186	456 838	112 272	18 530	9.9	7.1
711	Performing arts, spectator sports, & related industries	467	901 581	309 731	79 896	6 580	5.7	2.3
7111	Performing arts companies	87	306 886	69 350	18 013	2 579	2.8	1.4
71111	Theater companies & dinner theaters	32	D	D	D	f	D	D
711110	Theater companies & dinner theaters	32	D	D	D	f	D	D
7111102	Theater companies	28	D	D	D	f	D	D
71113	Musical groups & artists	35	D	D	D	c	D	D
711130	Musical groups & artists	35	D	D	D	c	D	D
7111309	Other music groups & artists	34	D	D	D	c	D	D
71119	Other performing arts companies	17	D	D	D	g	D	D
711190	Other performing arts companies	17	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	13	D	D	D	e	D	D
7112	Spectator sports	68	261 119	143 747	41 486	1 913	2.2	1.3
71121	Spectator sports	68	261 119	143 747	41 486	1 913	2.2	1.3
711211	Sports teams & clubs	9	202 808	131 136	39 446	644	.4	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	9	D	D	D	g	D	D
711219	Other spectator sports	50	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	39	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	46	211 296	48 393	11 787	1 339	1.3	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	15	139 660	20 137	5 250	838	.5	1.1
711310	Promoters of performing arts, sports, & similar events w/facility	15	139 660	20 137	5 250	838	.5	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil	31	71 636	28 256	6 537	501	2.9	6.5
711320	Promoters of performing arts, sports, & similar events w/o facil	31	71 636	28 256	6 537	501	2.9	6.5
7114	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
71141	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
711410	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
7115	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
71151	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
711510	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
712	Museums, historical sites, & similar institutions	17	5 093	1 179	262	93	34.1	5.1
7121	Museums, historical sites, & similar institutions	17	5 093	1 179	262	93	34.1	5.1
71211	Museums	13	3 514	667	153	58	45.4	7.3
712110	Museums	13	3 514	667	153	58	45.4	7.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Washington, DC—MD—VA—WV PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	730	508 512	145 928	32 114	11 857	17.0	15.6
7131	Amusement parks & arcades	32	35 462	8 318	1 382	579	1.4	1.6
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
71312	Amusement arcades	31	D	D	D	f	D	D
713120	Amusement arcades	31	D	D	D	f	D	D
7139	Other amusement & recreation services	691	D	D	D	j	D	D
71391	Golf courses & country clubs	81	104 654	35 617	7 013	2 057	15.7	8.4
713910	Golf courses & country clubs	81	104 654	35 617	7 013	2 057	15.7	8.4
71393	Marinas	42	29 131	7 037	1 496	297	13.7	.9
713930	Marinas	42	29 131	7 037	1 496	297	13.7	.9
71394	Fitness & recreational sports centers	355	231 599	64 626	15 256	6 585	18.7	26.7
713940	Fitness & recreational sports centers	355	231 599	64 626	15 256	6 585	18.7	26.7
7139404	Ice skating rinks	9	9 031	2 176	496	278	27.4	3.5
7139405	Roller skating rinks	17	5 553	1 472	400	269	16.8	8.9
71395	Bowling centers	55	48 162	14 301	3 631	1 236	3.4	1.2
713950	Bowling centers	55	48 162	14 301	3 631	1 236	3.4	1.2
71399	All other amusement & recreation industries	158	D	D	D	f	D	D
713990	All other amusement & recreation industries	158	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	16	D	D	D	b	D	D
7139904	Miniature golf courses	16	6 847	2 548	449	114	22.5	—
7139905	Coin-operated amusement devices (except slot machine operation)	22	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA									
71	Arts, entertainment, & recreation	518	D	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	113	D	D	D	D	g	D	D
7111	Performing arts companies	88	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	43	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	43	D	D	D	D	g	D	D
7111101	Opera companies	5	D	D	D	D	e	D	D
7111102	Theater companies	38	D	D	D	D	f	D	D
71112	Dance companies	6	D	D	D	D	b	D	D
711120	Dance companies	6	D	D	D	D	b	D	D
71113	Musical groups & artists	36	41 786	28 939	15 456	3 922	897	3.2	1.7
711130	Musical groups & artists	36	41 786	28 939	15 456	3 922	897	3.2	1.7
7111301	Symphony orchestras & chamber music organizations	19	37 356	24 955	14 275	3 604	820	1.5	1.3
7111309	Other music groups & artists	17	4 430	3 984	1 181	318	77	16.9	4.7
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
712	Museums, historical sites, & similar institutions	115	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	115	D	D	D	D	h	D	D
71211	Museums	86	D	D	D	D	g	D	D
712110	Museums	86	D	D	D	D	g	D	D
71212	Historical sites	19	40 459	28 841	9 921	2 235	588	10.8	.4
712120	Historical sites	19	40 459	28 841	9 921	2 235	588	10.8	.4
71213	Zoos & botanical gardens	4	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	6	2 127	1 718	857	187	33	82.9	5.6
712190	Nature parks & other similar institutions	6	2 127	1 718	857	187	33	82.9	5.6
713	Amusement, gambling, & recreation industries	290	D	D	D	D	i	D	D
7139	Other amusement & recreation services	290	D	D	D	D	i	D	D
71391	Golf courses & country clubs	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
713910	Golf courses & country clubs	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
71394	Fitness & recreational sports centers	173	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers	173	D	D	D	D	g	D	D
71399	All other amusement & recreation industries	61	25 442	22 770	7 460	1 595	475	25.9	8.1
713990	All other amusement & recreation industries	61	25 442	22 770	7 460	1 595	475	25.9	8.1
	Baltimore, MD PMSA								
71	Arts, entertainment, & recreation	184	237 424	207 657	83 247	18 597	4 534	11.5	3.3
711	Performing arts, spectator sports, & related industries	31	58 272	44 352	18 496	4 783	812	2.6	2.4
7111	Performing arts companies	26	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	9	D	D	D	D	c	D	D
71113	Musical groups & artists	11	D	D	D	D	e	D	D
711130	Musical groups & artists	11	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
7121	Museums, historical sites, & similar institutions	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
71211	Museums	34	D	D	D	D	f	D	D
712110	Museums	34	D	D	D	D	f	D	D
71212	Historical sites	7	6 422	6 486	2 117	404	114	11.4	2.2
712120	Historical sites	7	6 422	6 486	2 117	404	114	11.4	2.2
71213	Zoos & botanical gardens	3	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
7139	Other amusement & recreation services	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
71391	Golf courses & country clubs	25	62 016	58 423	24 830	5 055	1 445	9.6	—
713910	Golf courses & country clubs	25	62 016	58 423	24 830	5 055	1 445	9.6	—
71394	Fitness & recreational sports centers	62	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	62	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	21	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	D	c	D	D
	Hagerstown, MD PMSA								
71	Arts, entertainment, & recreation	11	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.									
Washington, DC—MD—VA—WV PMSA									
71	Arts, entertainment, & recreation	323	453 248	390 828	142 260	31 951	6 807	8.6	1.3
711	Performing arts, spectator sports, & related industries	81	101 322	98 818	28 609	7 059	1 534	2.3	1.0
7111	Performing arts companies	61	62 391	61 764	21 507	5 882	1 313	3.5	1.3
71111	Theater companies & dinner theaters	32	51 148	51 062	17 805	4 869	932	2.4	.5
711110	Theater companies & dinner theaters	32	51 148	51 062	17 805	4 869	932	2.4	.5
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	29	D	D	D	D	f	D	D
71113	Musical groups & artists	24	D	D	D	D	e	D	D
711130	Musical groups & artists	24	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	13	D	D	D	D	e	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	20	38 931	37 054	7 102	1 177	221	.4	.5
71131	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	12	11 639	12 527	1 868	398	60	1.4	1.8
711320	Promoters of performing arts, sports, & similar events w/o facil	12	11 639	12 527	1 868	398	60	1.4	1.8
712	Museums, historical sites, & similar institutions	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
7121	Museums, historical sites, & similar institutions	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
71211	Museums	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
712110	Museums	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
71212	Historical sites	11	D	D	D	D	e	D	D
712120	Historical sites	11	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
7139	Other amusement & recreation services	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
71391	Golf courses & country clubs	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
713910	Golf courses & country clubs	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
71394	Fitness & recreational sports centers	108	31 556	27 142	11 121	1 745	731	47.1	5.3
713940	Fitness & recreational sports centers	108	31 556	27 142	11 121	1 745	731	47.1	5.3
71399	All other amusement & recreation industries	35	13 557	11 334	3 482	785	213	23.1	9.1
713990	All other amusement & recreation industries	35	13 557	11 334	3 482	785	213	23.1	9.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for the County: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DISTRICT OF COLUMBIA, DC								
71	Arts, entertainment, & recreation	171	161 944	56 059	11 831	1 564	8.7	14.8
711	Performing arts, spectator sports, & related industries	99	107 806	41 268	8 342	730	9.2	5.7
7111	Performing arts companies	12	5 354	1 001	208	63	14.0	7.6
71111	Theater companies & dinner theaters	5	3 732	732	151	42	—	6.0
711110	Theater companies & dinner theaters	5	3 732	732	151	42	—	6.0
7111102	Theater companies	5	3 732	732	151	42	—	6.0
71113	Musical groups & artists	4	421	116	11	5	27.3	43.7
711130	Musical groups & artists	4	421	116	11	5	27.3	43.7
7111309	Other music groups & artists	4	421	116	11	5	27.3	43.7
71119	Other performing arts companies	3	1 201	153	46	16	D	—
711190	Other performing arts companies	3	1 201	153	46	16	D	—
7111909	Other performing arts companies (except circuses)	3	1 201	153	46	16	D	—
7113	Promoters of performing arts, sports, & similar events	16	59 298	18 573	5 343	435	.8	4.2
71131	Promoters of performing arts, sports, & similar events w/facility	5	17 345	3 939	1 487	185	2.2	.8
711310	Promoters of performing arts, sports, & similar events w/facility	5	17 345	3 939	1 487	185	2.2	.8
71132	Promoters of performing arts, sports, & similar events w/o facil	11	41 953	14 634	3 856	250	.2	5.7
711320	Promoters of performing arts, sports, & similar events w/o facil	11	41 953	14 634	3 856	250	.2	5.7
7114	Agents/managers for artists, athletes, & other public figures	13	22 881	12 439	1 095	60	2.6	.1
71141	Agents/managers for artists, athletes, & other public figures	13	22 881	12 439	1 095	60	2.6	.1
711410	Agents/managers for artists, athletes, & other public figures	13	22 881	12 439	1 095	60	2.6	.1
7115	Independent artists, writers, & performers	58	20 273	9 255	1 696	172	40.0	15.8
71151	Independent artists, writers, & performers	58	20 273	9 255	1 696	172	40.0	15.8
711510	Independent artists, writers, & performers	58	20 273	9 255	1 696	172	40.0	15.8
712	Museums, historical sites, & similar institutions	5	1 358	334	78	15	23.1	18.0
7121	Museums, historical sites, & similar institutions	5	1 358	334	78	15	23.1	18.0
71211	Museums	5	1 358	334	78	15	23.1	18.0
712110	Museums	5	1 358	334	78	15	23.1	18.0
713	Amusement, gambling, & recreation industries	67	52 780	14 457	3 411	819	7.2	33.2
7132	Gambling industries	3	5 732	1 915	302	26	D	28.6
71329	Other gambling industries	3	5 732	1 915	302	26	D	28.6
713290	Other gambling industries	3	5 732	1 915	302	26	D	28.6
7132902	Lottery, bingo, bookie, & other betting operation	3	5 732	1 915	302	26	D	28.6
7139	Other amusement & recreation services	64	47 048	12 542	3 109	793	6.4	33.7
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71393	Marinas	4	1 779	464	83	23	—	—
713930	Marinas	4	1 779	464	83	23	—	—
71394	Fitness & recreational sports centers	45	32 229	7 584	1 913	542	4.9	47.9
713940	Fitness & recreational sports centers	45	32 229	7 584	1 913	542	4.9	47.9
7139404	Ice skating rinks	4	D	D	D	a	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for the Place: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON, DC								
71	Arts, entertainment, & recreation	171	161 944	56 059	11 831	1 564	8.7	14.8
711	Performing arts, spectator sports, & related industries	99	107 806	41 268	8 342	730	9.2	5.7
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7111102	Theater companies	5	3 732	732	151	42	—	6.0
71113	Musical groups & artists	4	421	116	11	5	27.3	43.7
711130	Musical groups & artists	4	421	116	11	5	27.3	43.7
7111309	Other music groups & artists	4	421	116	11	5	27.3	43.7
71119	Other performing arts companies	3	1 201	153	46	16	D	—
711190	Other performing arts companies	3	1 201	153	46	16	D	—
7111909	Other performing arts companies (except circuses)	3	1 201	153	46	16	D	—
7113	Promoters of performing arts, sports, & similar events	16	59 298	18 573	5 343	435	.8	4.2
71131	Promoters of performing arts, sports, & similar events w/facility	5	17 345	3 939	1 487	185	2.2	.8
711310	Promoters of performing arts, sports, & similar events w/facility	5	17 345	3 939	1 487	185	2.2	.8
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711320	Promoters of performing arts, sports, & similar events w/o facil	11	41 953	14 634	3 856	250	.2	5.7
7114	Agents/managers for artists, athletes, & other public figures	13	22 881	12 439	1 095	60	2.6	.1
71141	Agents/managers for artists, athletes, & other public figures	13	22 881	12 439	1 095	60	2.6	.1
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7115	Independent artists, writers, & performers	58	20 273	9 255	1 696	172	40.0	15.8
71151	Independent artists, writers, & performers	58	20 273	9 255	1 696	172	40.0	15.8
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7121	Museums, historical sites, & similar institutions	5	1 358	334	78	15	23.1	18.0
71211	Museums	5	1 358	334	78	15	23.1	18.0
712110	Museums	5	1 358	334	78	15	23.1	18.0
713	Amusement, gambling, & recreation industries	67	52 780	14 457	3 411	819	7.2	33.2
7132	Gambling industries	3	5 732	1 915	302	26	D	28.6
71329	Other gambling industries	3	5 732	1 915	302	26	D	28.6
713290	Other gambling industries	3	5 732	1 915	302	26	D	28.6
7132902	Lottery, bingo, bookie, & other betting operation	3	5 732	1 915	302	26	D	28.6
7139	Other amusement & recreation services	64	47 048	12 542	3 109	793	6.4	33.7
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71393	Marinas	4	1 779	464	83	23	—	—
713930	Marinas	4	1 779	464	83	23	—	—
71394	Fitness & recreational sports centers	45	32 229	7 584	1 913	542	4.9	47.9
713940	Fitness & recreational sports centers	45	32 229	7 584	1 913	542	4.9	47.9
7139404	Ice skating rinks	4	D	D	D	a	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

DISTRICT OF COLUMBIA

There are no geographic notes for the District of Columbia.

Appendix E. Metropolitan Areas

DISTRICT OF COLUMBIA

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA
Anne Arundel County, MD
Baltimore County, MD
Carroll County, MD

Washington—Baltimore, DC—MD—VA—WV CMSA—Con.

Baltimore, MD PMSA—Con.
Harford County, MD
Howard County, MD
Queen Anne's County, MD
Baltimore, MD (IC)
Hagerstown, MD PMSA
Washington County, MD
Washington, DC—MD—VA—WV PMSA
District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Delaware

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DELAWARE								
71	Arts, entertainment, & recreation	216	240 140	61 987	12 678	4 074	7.1	3.3
711	Performing arts, spectator sports, & related industries	56	162 916	38 184	7 557	1 921	1.4	.6
7111	Performing arts companies	15	14 633	4 321	675	431	6.6	—
71111	Theater companies & dinner theaters	6	D	D	D	e	D	D
711110	Theater companies & dinner theaters	6	D	D	D	e	D	D
7111102	Theater companies	4	D	D	D	e	D	D
7111103	Dinner theaters	2	D	D	D	c	D	D
71113	Musical groups & artists	8	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	b	D	D
7111309	Other music groups & artists	8	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	22	D	D	D	g	D	D
71121	Spectator sports	22	D	D	D	g	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	1	D	D	D	b	D	D
711212	Racetracks	4	D	D	D	g	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
7112123	Horse racetrack operation	3	D	D	D	g	D	D
711219	Other spectator sports	17	D	D	D	b	D	D
7112191	Professional athletes	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	14	D	D	D	b	D	D
71151	Independent artists, writers, & performers	14	D	D	D	b	D	D
711510	Independent artists, writers, & performers	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	160	77 224	23 803	5 121	2 153	19.4	8.9
7131	Amusement parks & arcades	13	7 610	2 239	463	142	28.1	.9
71311	Amusement & theme parks	4	D	D	D	a	D	D
713110	Amusement & theme parks	4	D	D	D	a	D	D
7131101	Waterparks	2	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	a	D	D
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	147	69 614	21 564	4 658	2 011	18.4	9.8
71391	Golf courses & country clubs	21	21 123	8 149	1 645	581	12.6	3.2
713910	Golf courses & country clubs	21	21 123	8 149	1 645	581	12.6	3.2
71393	Marinas	11	8 543	2 258	501	119	15.5	—
713930	Marinas	11	8 543	2 258	501	119	15.5	—
71394	Fitness & recreational sports centers	55	15 564	5 055	1 222	685	33.5	6.2
713940	Fitness & recreational sports centers	55	15 564	5 055	1 222	685	33.5	6.2
7139404	Ice skating rinks	2	D	D	D	b	D	D
7139405	Roller skating rinks	7	D	D	D	c	D	D
71395	Bowling centers	17	11 779	3 478	931	409	7.6	17.0
713950	Bowling centers	17	11 779	3 478	931	409	7.6	17.0
71399	All other amusement & recreation industries	43	12 605	2 624	359	217	21.6	25.0
713990	All other amusement & recreation industries	43	12 605	2 624	359	217	21.6	25.0
7139901	Dance studios & halls	2	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	4	1 302	402	42	17	1.8	—
7139904	Miniature golf courses	5	741	105	5	6	54.1	—
7139905	Coin-operated amusement devices (except slot machine operation)	6	2 965	467	83	22	14.6	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DELAWARE									
71	Arts, entertainment, & recreation	72	119 544	116 306	38 721	8 554	1 788	8.5	3.4
711	Performing arts, spectator sports, & related industries	13	14 086	13 188	3 769	912	180	1.9	.3
7111	Performing arts companies	10	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	4 468	3 849	904	246	50	6.0	.8
711110	Theater companies & dinner theaters	6	4 468	3 849	904	246	50	6.0	.8
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	5	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	a	D	D
711120	Dance companies	1	D	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	23	64 961	62 815	17 437	4 064	869	9.3	1.6
7121	Museums, historical sites, & similar institutions	23	64 961	62 815	17 437	4 064	869	9.3	1.6
71211	Museums	16	D	D	D	D	f	D	D
712110	Museums	16	D	D	D	D	f	D	D
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	36	40 497	40 303	17 515	3 578	739	9.5	7.5
7139	Other amusement & recreation services	36	40 497	40 303	17 515	3 578	739	9.5	7.5
71391	Golf courses & country clubs	11	37 922	37 757	16 652	3 463	689	7.7	6.9
713910	Golf courses & country clubs	11	37 922	37 757	16 652	3 463	689	7.7	6.9
71394	Fitness & recreational sports centers	19	2 024	2 061	721	84	39	41.0	19.0
713940	Fitness & recreational sports centers	19	2 024	2 061	721	84	39	41.0	19.0
71399	All other amusement & recreation industries	6	551	485	142	31	11	20.0	1.6
713990	All other amusement & recreation industries	6	551	485	142	31	11	20.0	1.6

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DOVER, DE MSA								
71	Arts, entertainment, & recreation	31	115 804	12 580	2 902	860	2.2	1.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
7112123	Horse racetrack operation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA								
71	Arts, entertainment, & recreation	1 547	1 366 447	499 205	107 630	22 610	18.2	6.9
711	Performing arts, spectator sports, & related industries	398	D	D	D	i	D	D
7111	Performing arts companies	106	D	D	D	g	D	D
71111	Theater companies & dinner theaters	33	D	D	D	f	D	D
711110	Theater companies & dinner theaters	33	D	D	D	f	D	D
7111102	Theater companies	31	D	D	D	e	D	D
71113	Musical groups & artists	52	D	D	D	e	D	D
711130	Musical groups & artists	52	D	D	D	e	D	D
7111309	Other music groups & artists	52	D	D	D	e	D	D
71119	Other performing arts companies	14	D	D	D	c	D	D
711190	Other performing arts companies	14	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	c	D	D
7112	Spectator sports	77	D	D	D	h	D	D
71121	Spectator sports	77	D	D	D	h	D	D
711211	Sports teams & clubs	11	D	D	D	f	D	D
7112112	Baseball clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	h	D	D
7112123	Horse racetrack operation	4	D	D	D	g	D	D
711219	Other spectator sports	58	17 776	5 714	914	216	39.9	8.0
7112191	Professional athletes	14	4 544	2 103	210	45	42.1	5.3
7112192	Racing (except racetrack operation)	44	13 232	3 611	704	171	39.2	8.9
7113	Promoters of performing arts, sports, & similar events	40	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	28	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	28	D	D	D	g	D	D
7114	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
7115	Independent artists, writers, & performers	137	D	D	D	e	D	D
71151	Independent artists, writers, & performers	137	D	D	D	e	D	D
711510	Independent artists, writers, & performers	137	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 144	D	D	D	j	D	D
7131	Amusement parks & arcades	96	D	D	D	g	D	D
71311	Amusement & theme parks	21	D	D	D	f	D	D
713110	Amusement & theme parks	21	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	19	D	D	D	f	D	D
71312	Amusement arcades	75	D	D	D	f	D	D
713120	Amusement arcades	75	D	D	D	f	D	D
7139	Other amusement & recreation services	1 035	609 764	175 096	35 073	13 230	28.4	9.3
71391	Golf courses & country clubs	138	189 101	59 881	10 649	3 679	19.8	5.7
713910	Golf courses & country clubs	138	189 101	59 881	10 649	3 679	19.8	5.7
71393	Marinas	99	58 211	12 711	2 256	527	34.4	4.5
713930	Marinas	99	58 211	12 711	2 256	527	34.4	4.5
71394	Fitness & recreational sports centers	455	D	D	D	i	D	D
713940	Fitness & recreational sports centers	455	D	D	D	i	D	D
7139404	Ice skating rinks	15	D	D	D	c	D	D
7139405	Roller skating rinks	28	D	D	D	f	D	D
71395	Bowling centers	83	D	D	D	g	D	D
713950	Bowling centers	83	D	D	D	g	D	D
71399	All other amusement & recreation industries	259	84 173	20 011	3 015	1 082	43.1	10.9
713990	All other amusement & recreation industries	259	84 173	20 011	3 015	1 082	43.1	10.9
7139902	Concession operators of amusement devices & rides	40	D	D	D	c	D	D
7139904	Miniature golf courses	34	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	45	19 342	4 122	813	196	35.3	3.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.								
Atlantic–Cape May, NJ PMSA								
71	Arts, entertainment, & recreation	264	165 281	40 079	5 848	1 950	26.8	7.0
711	Performing arts, spectator sports, & related industries	39	D	D	D	e	D	D
7111	Performing arts companies	20	D	D	D	c	D	D
71113	Musical groups & artists	12	D	D	D	c	D	D
711130	Musical groups & artists	12	D	D	D	c	D	D
7111309	Other music groups & artists	12	D	D	D	c	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	6 150	327	79	17	2.7	–
712	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	222	142 417	33 557	4 832	1 615	28.5	8.0
7131	Amusement parks & arcades	43	39 510	10 142	1 074	328	23.6	20.7
71311	Amusement & theme parks	13	D	D	D	c	D	D
713110	Amusement & theme parks	13	D	D	D	c	D	D
71312	Amusement arcades	30	D	D	D	c	D	D
713120	Amusement arcades	30	D	D	D	c	D	D
7139	Other amusement & recreation services	174	101 370	22 893	3 728	1 285	30.6	3.2
71391	Golf courses & country clubs	20	41 624	10 579	1 839	525	22.8	1.3
713910	Golf courses & country clubs	20	41 624	10 579	1 839	525	22.8	1.3
71393	Marinas	50	30 850	5 723	822	217	34.8	4.5
713930	Marinas	50	30 850	5 723	822	217	34.8	4.5
71394	Fitness & recreational sports centers	41	D	D	D	e	D	D
713940	Fitness & recreational sports centers	41	D	D	D	e	D	D
71395	Bowling centers	6	3 265	974	236	89	18.8	6.1
713950	Bowling centers	6	3 265	974	236	89	18.8	6.1
71399	All other amusement & recreation industries	57	D	D	D	b	D	D
713990	All other amusement & recreation industries	57	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	17	6 550	1 374	19	7	32.2	.3
7139904	Miniature golf courses	19	1 946	346	7	2	98.3	1.7
Philadelphia, PA–NJ PMSA								
71	Arts, entertainment, & recreation	1 094	1 072 134	407 709	91 375	17 258	17.4	7.2
711	Performing arts, spectator sports, & related industries	313	583 362	266 163	62 969	6 000	9.3	4.0
7111	Performing arts companies	73	34 773	10 043	2 095	417	9.6	18.0
71111	Theater companies & dinner theaters	24	13 580	3 774	851	223	6.2	41.6
711110	Theater companies & dinner theaters	24	13 580	3 774	851	223	6.2	41.6
7111102	Theater companies	24	13 580	3 774	851	223	6.2	41.6
71113	Musical groups & artists	34	13 619	4 100	709	110	8.5	4.3
711130	Musical groups & artists	34	13 619	4 100	709	110	8.5	4.3
7111309	Other music groups & artists	34	13 619	4 100	709	110	8.5	4.3
71119	Other performing arts companies	9	6 477	2 000	492	70	11.7	–
711190	Other performing arts companies	9	6 477	2 000	492	70	11.7	–
7111909	Other performing arts companies (except circuses)	9	6 477	2 000	492	70	11.7	–
7112	Spectator sports	51	405 696	215 596	51 226	2 561	1.3	.3
71121	Spectator sports	51	405 696	215 596	51 226	2 561	1.3	.3
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	g	D	D
7112123	Horse racetrack operation	2	D	D	D	g	D	D
711219	Other spectator sports	40	D	D	D	c	D	D
7112191	Professional athletes	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	34	92 603	23 451	6 296	2 438	28.1	15.6
71131	Promoters of performing arts, sports, & similar events w/facility	8	49 869	16 318	4 547	1 305	1.9	5.7
711310	Promoters of performing arts, sports, & similar events w/facility	8	49 869	16 318	4 547	1 305	1.9	5.7
71132	Promoters of performing arts, sports, & similar events w/o facil	26	42 734	7 133	1 749	1 133	58.8	27.1
711320	Promoters of performing arts, sports, & similar events w/o facil	26	42 734	7 133	1 749	1 133	58.8	27.1
7114	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
71141	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
711410	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
7115	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9
71151	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9
711510	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.							
	Philadelphia, PA—NJ PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	779	D	D	D	j	D	D
7131	Amusement parks & arcades	48	45 792	10 584	1 644	1 103	12.2	8.1
71311	Amusement & theme parks	8	D	D	D	f	D	D
713110	Amusement & theme parks	8	D	D	D	f	D	D
71312	Amusement arcades	40	D	D	D	f	D	D
713120	Amusement arcades	40	D	D	D	f	D	D
7139	Other amusement & recreation services	723	D	D	D	j	D	D
71391	Golf courses & country clubs	105	133 833	43 143	7 563	2 744	20.2	7.6
713910	Golf courses & country clubs	105	133 833	43 143	7 563	2 744	20.2	7.6
71393	Marinas	17	8 419	2 131	427	70	39.5	8.2
713930	Marinas	17	8 419	2 131	427	70	39.5	8.2
71394	Fitness & recreational sports centers	368	197 172	58 209	12 854	5 400	31.5	13.2
713940	Fitness & recreational sports centers	368	197 172	58 209	12 854	5 400	31.5	13.2
7139404	Ice skating rinks	13	9 796	2 233	536	213	44.0	—
7139405	Roller skating rinks	22	11 275	2 845	721	494	43.2	—
71395	Bowling centers	62	40 447	11 800	3 110	1 050	14.2	10.9
713950	Bowling centers	62	40 447	11 800	3 110	1 050	14.2	10.9
71399	All other amusement & recreation industries	170	D	D	D	f	D	D
713990	All other amusement & recreation industries	170	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	21	6 827	2 910	419	171	51.8	8.8
7139904	Miniature golf courses	14	4 451	1 455	326	60	10.9	5.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	39	17 132	3 681	705	169	35.6	4.0
	Vineland—Millville—Bridgeton, NJ PMSA							
71	Arts, entertainment, & recreation	25	7 761	1 871	396	136	52.4	6.6
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
	Wilmington—Newark, DE—MD PMSA							
71	Arts, entertainment, & recreation	164	121 271	49 546	10 011	3 266	11.9	4.8
711	Performing arts, spectator sports, & related industries	45	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	e	D	D
711110	Theater companies & dinner theaters	6	D	D	D	e	D	D
7111102	Theater companies	4	D	D	D	c	D	D
7112	Spectator sports	17	D	D	D	f	D	D
71121	Spectator sports	17	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	f	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	119	D	D	D	g	D	D
7139	Other amusement & recreation services	115	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	e	D	D
713910	Golf courses & country clubs	12	D	D	D	e	D	D
71393	Marinas	24	D	D	D	c	D	D
713930	Marinas	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	38	D	D	D	f	D	D
713940	Fitness & recreational sports centers	38	D	D	D	f	D	D
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	12	9 089	2 655	704	305	8.2	14.6
713950	Bowling centers	12	9 089	2 655	704	305	8.2	14.6
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE DELAWARE METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	62	19 171	4 659	710	267	29.3	4.8
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	51	D	D	D	c	D	D
7131	Amusement parks & arcades	6	D	D	D	a	D	D
7139	Other amusement & recreation services	45	D	D	D	c	D	D
71394	Fitness & recreational sports centers	11	1 545	423	73	58	50.9	21.0
713940	Fitness & recreational sports centers	11	1 545	423	73	58	50.9	21.0
71399	All other amusement & recreation industries	15	2 828	553	62	26	43.9	.3
713990	All other amusement & recreation industries	15	2 828	553	62	26	43.9	.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DOVER, DE MSA									
71	Arts, entertainment, & recreation	6	D	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	a	D	D
PHILADELPHIA-WILMINGTON-ATLANTIC CITY, PA-NJ-DE-MD CMSA									
71	Arts, entertainment, & recreation	462	D	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	85	D	D	D	D	g	D	D
7111	Performing arts companies	69	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	38	D	D	D	D	f	D	D
711110	Theater companies & dinner theaters	38	D	D	D	D	f	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	35	D	D	D	D	f	D	D
71112	Dance companies	9	D	D	D	D	e	D	D
711120	Dance companies	9	D	D	D	D	e	D	D
71113	Musical groups & artists	18	D	D	D	D	e	D	D
711130	Musical groups & artists	18	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	e	D	D
7111309	Other music groups & artists	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	108	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	108	D	D	D	D	h	D	D
71211	Museums	60	D	D	D	D	g	D	D
712110	Museums	60	D	D	D	D	g	D	D
71212	Historical sites	33	D	D	D	D	c	D	D
712120	Historical sites	33	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	11	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	11	D	D	D	D	f	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	269	D	D	D	D	i	D	D
7139	Other amusement & recreation services	269	D	D	D	D	i	D	D
71391	Golf courses & country clubs	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
713910	Golf courses & country clubs	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
71394	Fitness & recreational sports centers	181	D	D	D	D	h	D	D
713940	Fitness & recreational sports centers	181	D	D	D	D	h	D	D
71399	All other amusement & recreation industries	29	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	D	c	D	D
Atlantic–Cape May, NJ PMSA									
71	Arts, entertainment, & recreation	24	12 832	11 862	4 439	642	234	41.0	4.4
712	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
71212	Historical sites	5	D	D	D	D	b	D	D
712120	Historical sites	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA									
71	Arts, entertainment, & recreation	370	620 612	449 173	171 458	36 795	8 901	11.6	1.7
711	Performing arts, spectator sports, & related industries	71	95 224	98 732	33 054	8 428	1 374	15.8	3.8
7111	Performing arts companies	58	78 974	83 423	31 390	7 762	1 265	14.6	2.9
71111	Theater companies & dinner theaters	32	37 913	36 650	11 159	2 575	582	24.7	5.9
711110	Theater companies & dinner theaters	32	37 913	36 650	11 159	2 575	582	24.7	5.9
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	30	D	D	D	D	e	D	D
71112	Dance companies	8	D	D	D	D	e	D	D
711120	Dance companies	8	D	D	D	D	e	D	D
71113	Musical groups & artists	15	25 124	25 098	13 563	3 481	272	—	.3
711130	Musical groups & artists	15	25 124	25 098	13 563	3 481	272	—	.3
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	c	D	D
7111309	Other music groups & artists	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	16 250	15 309	1 664	666	109	21.6	8.1
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
7121	Museums, historical sites, & similar institutions	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
71211	Museums	42	D	D	D	D	g	D	D
712110	Museums	42	D	D	D	D	g	D	D
71212	Historical sites	23	6 394	5 461	1 368	336	104	58.4	6.3
712120	Historical sites	23	6 394	5 461	1 368	336	104	58.4	6.3
71213	Zoos & botanical gardens	9	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	9	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
7139	Other amusement & recreation services	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
71391	Golf courses & country clubs	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
713910	Golf courses & country clubs	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
71394	Fitness & recreational sports centers	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
713940	Fitness & recreational sports centers	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
71399	All other amusement & recreation industries	22	7 402	6 965	2 695	496	150	32.3	6.6
713990	All other amusement & recreation industries	22	7 402	6 965	2 695	496	150	32.3	6.6
Vineland–Millville–Bridgeton, NJ PMSA									
71	Arts, entertainment, & recreation	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.									
Wilmington–Newark, DE–MD PMSA									
71	Arts, entertainment, & recreation	58	104 118	102 425	34 472	7 703	1 538	4.1	4.0
711	Performing arts, spectator sports, & related industries	10	D	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	20	62 660	60 617	17 326	4 036	862	5.8	1.8
7121	Museums, historical sites, & similar institutions	20	62 660	60 617	17 326	4 036	862	5.8	1.8
71211	Museums	12	59 788	58 918	16 770	3 910	817	4.6	1.5
712110	Museums	12	59 788	58 918	16 770	3 910	817	4.6	1.5
713	Amusement, gambling, & recreation industries	28	D	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	D	f	D	D
71391	Golf courses & country clubs	6	28 051	28 816	12 990	2 717	466	—	9.4
713910	Golf courses & country clubs	6	28 051	28 816	12 990	2 717	466	—	9.4
71394	Fitness & recreational sports centers	18	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	18	D	D	D	D	b	D	D
AREA OUTSIDE DELAWARE METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	12	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	D	c	D	D
71391	Golf courses & country clubs	5	9 871	8 941	3 662	746	223	29.6	—
713910	Golf courses & country clubs	5	9 871	8 941	3 662	746	223	29.6	—

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KENT COUNTY, DE								
71	Arts, entertainment, & recreation	31	115 804	12 580	2 902	860	2.2	1.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
7112123	Horse racetrack operation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW CASTLE COUNTY, DE								
71	Arts, entertainment, & recreation	123	105 165	44 748	9 066	2 947	8.6	5.1
711	Performing arts, spectator sports, & related industries	39	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	e	D	D
711110	Theater companies & dinner theaters	6	D	D	D	e	D	D
7111102	Theater companies	4	D	D	D	c	D	D
7112	Spectator sports	12	D	D	D	f	D	D
71121	Spectator sports	12	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
7115	Independent artists, writers, & performers	11	D	D	D	b	D	D
71151	Independent artists, writers, & performers	11	D	D	D	b	D	D
711510	Independent artists, writers, & performers	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	84	D	D	D	g	D	D
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	9	10 427	5 030	1 094	326	3.0	—
713910	Golf courses & country clubs	9	10 427	5 030	1 094	326	3.0	—
71393	Marinas	3	D	D	D	c	D	D
713930	Marinas	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	34	D	D	D	f	D	D
713940	Fitness & recreational sports centers	34	D	D	D	f	D	D
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	10	D	D	D	e	D	D
713950	Bowling centers	10	D	D	D	e	D	D
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
SUSSEX COUNTY, DE								
71	Arts, entertainment, & recreation	62	19 171	4 659	710	267	29.3	4.8
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	51	D	D	D	c	D	D
7131	Amusement parks & arcades	6	D	D	D	a	D	D
7139	Other amusement & recreation services	45	D	D	D	c	D	D
71394	Fitness & recreational sports centers	11	1 545	423	73	58	50.9	21.0
713940	Fitness & recreational sports centers	11	1 545	423	73	58	50.9	21.0
71399	All other amusement & recreation industries	15	2 828	553	62	26	43.9	.3
713990	All other amusement & recreation industries	15	2 828	553	62	26	43.9	.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DOVER, DE								
71	Arts, entertainment, & recreation	10	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
7112123	Horse racetrack operation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
ELSMERE, DE								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
LAUREL, DE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEWES, DE								
71	Arts, entertainment, & recreation	5	943	193	13	15	51.3	.2
MIDDLETOWN, DE								
71	Arts, entertainment, & recreation	4	1 194	382	31	21	25.7	—
MILFORD, DE *								
71	Arts, entertainment, & recreation	5	959	424	84	38	21.7	2.5
MILFORD, DE (KENT COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
MILFORD, DE (SUSSEX COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEWARK, DE								
71	Arts, entertainment, & recreation	9	5 549	1 354	301	138	17.2	24.0
713	Amusement, gambling, & recreation industries	9	5 549	1 354	301	138	17.2	24.0
7139	Other amusement & recreation services	9	5 549	1 354	301	138	17.2	24.0
71394	Fitness & recreational sports centers	3	1 710	386	91	57	D	—
713940	Fitness & recreational sports centers	3	1 710	386	91	57	D	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
NEW CASTLE, DE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SEAFORD, DE								
71	Arts, entertainment, & recreation	7	1 882	529	102	70	36.8	31.5
SMYRNA, DE *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SMYRNA, DE (KENT COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILMINGTON, DE								
71	Arts, entertainment, & recreation	21	24 171	7 833	1 632	754	.9	3.8
711	Performing arts, spectator sports, & related industries	10	11 991	3 329	514	386	1.4	1.5
7111	Performing arts companies	4	D	D	D	e	D	D
71111	Theater companies & dinner theaters	3	D	D	D	e	D	D
711110	Theater companies & dinner theaters	3	D	D	D	e	D	D
7111102	Theater companies	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	12 180	4 504	1 118	368	.3	6.1
7139	Other amusement & recreation services	11	12 180	4 504	1 118	368	.3	6.1
71393	Marinas	1	D	D	D	b	D	D
713930	Marinas	1	D	D	D	b	D	D
BALANCE OF KENT COUNTY, DE								
71	Arts, entertainment, & recreation	16	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF NEW CASTLE COUNTY, DE								
71	Arts, entertainment, & recreation	87	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	29	D	D	D	g	D	D
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	11	D	D	D	f	D	D
71121	Spectator sports	11	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
7115	Independent artists, writers, & performers	9	D	D	D	b	D	D
71151	Independent artists, writers, & performers	9	D	D	D	b	D	D
711510	Independent artists, writers, & performers	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	58	D	D	D	f	D	D
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	24	D	D	D	e	D	D
713940	Fitness & recreational sports centers	24	D	D	D	e	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	4 968	1 070	118	113	11.6	57.5
713990	All other amusement & recreation industries	15	4 968	1 070	118	113	11.6	57.5
BALANCE OF SUSSEX COUNTY, DE								
71	Arts, entertainment, & recreation	48	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	a	D	D
71121	Spectator sports	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	c	D	D
7131	Amusement parks & arcades	5	D	D	D	a	D	D
7139	Other amusement & recreation services	35	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

DELAWARE

Milford is in Kent and Sussex Counties.

Smyrna is in Kent and New Castle Counties.

Appendix E. Metropolitan Areas

DELAWARE

Dover, DE MSA

Kent County, DE

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA—Con.

Philadelphia, PA—NJ PMSA—Con.

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Florida

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FLORIDA								
71	Arts, entertainment, & recreation	4 763	7 871 475	1 972 914	470 773	103 980	9.8	6.3
711	Performing arts, spectator sports, & related industries	1 474	2 012 802	701 826	166 220	18 287	11.3	5.5
7111	Performing arts companies	284	168 494	49 378	8 640	2 294	17.2	3.8
71111	Theater companies & dinner theaters	63	46 409	13 323	3 493	1 070	18.0	1.3
711110	Theater companies & dinner theaters	63	46 409	13 323	3 493	1 070	18.0	1.3
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	49	D	D	D	e	D	D
7111103	Dinner theaters	13	25 639	7 196	2 085	622	7.2	.6
71112	Dance companies	8	3 017	1 008	259	72	1.1	—
711120	Dance companies	8	3 017	1 008	259	72	1.1	—
71113	Musical groups & artists	157	71 619	24 576	2 946	701	13.9	2.5
711130	Musical groups & artists	157	71 619	24 576	2 946	701	13.9	2.5
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	156	D	D	D	f	D	D
71119	Other performing arts companies	56	47 449	10 471	1 942	451	22.3	8.4
711190	Other performing arts companies	56	47 449	10 471	1 942	451	22.3	8.4
7111901	Circuses	10	18 444	1 388	114	70	44.9	1.1
7111909	Other performing arts companies (except circuses)	46	29 005	9 083	1 828	381	7.9	13.0
7112	Spectator sports	387	1 166 745	533 889	132 000	11 202	6.8	4.6
71121	Spectator sports	387	1 166 745	533 889	132 000	11 202	6.8	4.6
711211	Sports teams & clubs	36	590 041	408 638	100 308	3 708	.4	4.4
7112111	Football clubs	6	247 493	167 732	39 276	433	—	—
7112112	Baseball clubs	12	93 292	76 926	8 052	1 470	2.6	—
7112119	Other professional sports clubs	18	249 256	163 980	52 980	1 805	—	10.4
711212	Racetracks	46	411 877	80 535	23 930	6 107	4.2	2.1
7112121	Dog racetrack operation	15	143 483	35 472	9 882	2 953	3.1	.6
7112122	Auto racetrack operation	18	103 626	16 356	5 465	716	11.2	4.8
7112123	Horse racetrack operation	13	164 768	28 707	8 583	2 438	.7	1.8
711219	Other spectator sports	305	164 827	44 716	7 762	1 387	36.3	11.5
7112191	Professional athletes	97	89 901	24 870	3 206	296	38.0	4.5
7112192	Racing (except racetrack operation)	208	74 926	19 846	4 556	1 091	34.2	19.9
7113	Promoters of performing arts, sports, & similar events	189	414 764	58 325	12 561	2 980	13.4	9.4
71131	Promoters of performing arts, sports, & similar events w/facility	39	63 916	19 001	3 725	1 550	4.8	31.4
711310	Promoters of performing arts, sports, & similar events w/facility	39	63 916	19 001	3 725	1 550	4.8	31.4
71132	Promoters of performing arts, sports, & similar events w/o facil	150	350 848	39 324	8 836	1 430	15.0	5.4
711320	Promoters of performing arts, sports, & similar events w/o facil	150	350 848	39 324	8 836	1 430	15.0	5.4
7114	Agents/managers for artists, athletes, & other public figures	152	132 176	22 748	5 036	656	11.1	1.2
71141	Agents/managers for artists, athletes, & other public figures	152	132 176	22 748	5 036	656	11.1	1.2
711410	Agents/managers for artists, athletes, & other public figures	152	132 176	22 748	5 036	656	11.1	1.2
7115	Independent artists, writers, & performers	462	130 623	37 486	7 983	1 155	37.5	6.9
71151	Independent artists, writers, & performers	462	130 623	37 486	7 983	1 155	37.5	6.9
711510	Independent artists, writers, & performers	462	130 623	37 486	7 983	1 155	37.5	6.9
712	Museums, historical sites, & similar institutions	62	107 527	23 751	5 729	1 448	7.8	8.0
7121	Museums, historical sites, & similar institutions	62	107 527	23 751	5 729	1 448	7.8	8.0
71211	Museums	33	64 667	8 402	2 060	578	6.2	9.4
712110	Museums	33	64 667	8 402	2 060	578	6.2	9.4
71212	Historical sites	5	3 473	994	240	61	4.4	23.2
712120	Historical sites	5	3 473	994	240	61	4.4	23.2
71213	Zoos & botanical gardens	14	29 516	11 273	2 551	620	6.9	4.2
712130	Zoos & botanical gardens	14	29 516	11 273	2 551	620	6.9	4.2
71219	Nature parks & other similar institutions	10	9 871	3 082	878	189	22.5	4.1
712190	Nature parks & other similar institutions	10	9 871	3 082	878	189	22.5	4.1
713	Amusement, gambling, & recreation industries	3 227	5 751 146	1 247 337	298 824	84 245	9.2	6.6
7131	Amusement parks & arcades	228	3 276 730	571 478	133 179	35 113	.7	1.0
71311	Amusement & theme parks	49	3 211 744	555 211	129 459	33 363	.2	.8
713110	Amusement & theme parks	49	3 211 744	555 211	129 459	33 363	.2	.8
7131101	Waterparks	11	136 551	23 702	4 801	1 721	1.7	.4
7131102	Amusement parks (except waterparks)	38	3 075 193	531 509	124 658	31 642	.1	.8
71312	Amusement arcades	179	64 986	16 267	3 720	1 750	26.0	15.1
713120	Amusement arcades	179	64 986	16 267	3 720	1 750	26.0	15.1
7132	Gambling industries	65	390 125	71 236	16 547	4 037	4.8	38.0
71321	Casinos (except casino hotels)	23	255 101	40 052	9 506	1 860	3.0	26.1
713210	Casinos (except casino hotels)	23	255 101	40 052	9 506	1 860	3.0	26.1
71329	Other gambling industries	42	135 024	31 184	7 041	2 177	8.3	60.3
713290	Other gambling industries	42	135 024	31 184	7 041	2 177	8.3	60.3
7132902	Lottery, bingo, bookie, & other betting operation	42	135 024	31 184	7 041	2 177	8.3	60.3

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	FLORIDA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	2 934	2 084 291	604 623	149 098	45 095	23.5	9.5
71391	Golf courses & country clubs	530	922 527	316 987	79 711	21 830	11.1	7.0
713910	Golf courses & country clubs	530	922 527	316 987	79 711	21 830	11.1	7.0
71393	Marinas	487	344 345	69 102	16 921	3 572	30.9	8.0
713930	Marinas	487	344 345	69 102	16 921	3 572	30.9	8.0
71394	Fitness & recreational sports centers	958	455 925	129 896	32 456	12 440	30.6	14.5
713940	Fitness & recreational sports centers	958	455 925	129 896	32 456	12 440	30.6	14.5
7139404	Ice skating rinks	12	10 800	3 082	741	294	32.2	9.6
7139405	Roller skating rinks	87	28 884	7 769	1 799	1 168	43.8	7.4
71395	Bowling centers	166	106 875	29 835	7 323	2 874	14.0	5.7
713950	Bowling centers	166	106 875	29 835	7 323	2 874	14.0	5.7
71399	All other amusement & recreation industries	793	254 619	58 803	12 687	4 379	49.6	13.4
713990	All other amusement & recreation industries	793	254 619	58 803	12 687	4 379	49.6	13.4
7139901	Dance studios & halls	19	5 471	1 164	244	69	46.6	9.1
7139902	Concession operators of amusement devices & rides	111	31 542	6 703	1 111	488	49.0	9.9
7139904	Miniature golf courses	61	24 696	6 372	1 235	534	42.0	9.7
7139905	Coin-operated amusement devices (except slot machine operation)	128	46 736	10 026	2 276	621	41.9	7.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	FLORIDA								
71	Arts, entertainment, & recreation	722	1 060 502	1 013 726	374 266	99 858	24 139	15.4	2.1
711	Performing arts, spectator sports, & related industries	191	227 926	218 671	60 822	17 179	4 840	8.9	1.9
7111	Performing arts companies	132	124 331	118 343	38 746	10 511	2 477	6.4	2.3
71111	Theater companies & dinner theaters	80	62 056	60 490	17 044	4 665	1 198	9.5	4.5
711110	Theater companies & dinner theaters	80	62 056	60 490	17 044	4 665	1 198	9.5	4.5
7111101	Opera companies	7	17 078	16 302	3 418	1 182	194	—	—
7111102	Theater companies	73	44 978	44 188	13 626	3 483	1 004	13.1	6.2
71112	Dance companies	13	D	D	D	D	e	D	D
711120	Dance companies	13	D	D	D	D	e	D	D
71113	Musical groups & artists	35	44 664	41 027	16 037	4 251	996	.7	.2
711130	Musical groups & artists	35	44 664	41 027	16 037	4 251	996	.7	.2
7111301	Symphony orchestras & chamber music organizations	21	40 958	37 278	15 092	4 018	841	.3	.2
7111309	Other music groups & artists	14	3 706	3 749	945	233	155	5.1	.7
71119	Other performing arts companies	4	D	D	D	D	b	D	D
711190	Other performing arts companies	4	D	D	D	D	b	D	D
7111901	Circuses	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	59	103 595	100 328	22 076	6 668	2 363	11.8	1.4
71131	Promoters of performing arts, sports, & similar events w/facility	12	56 180	55 017	12 020	3 393	1 679	5.5	.1
711310	Promoters of performing arts, sports, & similar events w/facility	12	56 180	55 017	12 020	3 393	1 679	5.5	.1
71132	Promoters of performing arts, sports, & similar events w/o facil	47	47 415	45 311	10 056	3 275	684	19.3	3.0
711320	Promoters of performing arts, sports, & similar events w/o facil	47	47 415	45 311	10 056	3 275	684	19.3	3.0
712	Museums, historical sites, & similar institutions	184	209 424	187 843	59 658	13 479	3 050	39.3	2.2
7121	Museums, historical sites, & similar institutions	184	209 424	187 843	59 658	13 479	3 050	39.3	2.2
71211	Museums	138	154 346	131 438	40 241	9 313	2 251	46.5	2.4
712110	Museums	138	154 346	131 438	40 241	9 313	2 251	46.5	2.4
71212	Historical sites	13	2 738	2 390	841	213	63	75.5	6.4
712120	Historical sites	13	2 738	2 390	841	213	63	75.5	6.4
71213	Zoos & botanical gardens	14	34 378	38 986	14 482	2 956	553	21.6	2.2
712130	Zoos & botanical gardens	14	34 378	38 986	14 482	2 956	553	21.6	2.2
71219	Nature parks & other similar institutions	19	17 962	15 029	4 094	997	183	5.7	.2
712190	Nature parks & other similar institutions	19	17 962	15 029	4 094	997	183	5.7	.2

See footnotes at end of table.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	FLORIDA—Con.								
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	347	623 152	607 212	253 786	69 200	16 249	9.8	2.1
7139	Other amusement & recreation services	347	623 152	607 212	253 786	69 200	16 249	9.8	2.1
71391	Golf courses & country clubs	127	449 972	446 172	187 526	52 401	10 939	3.7	1.9
713910	Golf courses & country clubs	127	449 972	446 172	187 526	52 401	10 939	3.7	1.9
71394	Fitness & recreational sports centers	135	131 395	128 904	55 197	13 733	4 486	26.4	1.2
713940	Fitness & recreational sports centers	135	131 395	128 904	55 197	13 733	4 486	26.4	1.2
71399	All other amusement & recreation industries	85	41 785	32 136	11 063	3 066	824	22.9	6.8
713990	All other amusement & recreation industries	85	41 785	32 136	11 063	3 066	824	22.9	6.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	DAYTONA BEACH, FL MSA							
71	Arts, entertainment, & recreation	160	167 458	37 501	10 155	2 533	10.0	5.0
711	Performing arts, spectator sports, & related industries	34	99 738	16 358	5 177	688	2.9	5.8
7111	Performing arts companies	4	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	a	D	D
7112	Spectator sports	14	D	D	D	f	D	D
71121	Spectator sports	14	D	D	D	f	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112122	Auto racetrack operation	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	125	D	D	D	g	D	D
7139	Other amusement & recreation services	115	D	D	D	g	D	D
71391	Golf courses & country clubs	22	28 284	9 799	2 470	847	5.0	1.4
713910	Golf courses & country clubs	22	28 284	9 799	2 470	847	5.0	1.4
71393	Marinas	16	8 809	2 063	435	129	26.3	8.9
713930	Marinas	16	8 809	2 063	435	129	26.3	8.9
71394	Fitness & recreational sports centers	37	7 722	2 647	617	321	58.4	14.2
713940	Fitness & recreational sports centers	37	7 722	2 647	617	321	58.4	14.2
7139405	Roller skating rinks	6	1 450	617	141	125	96.0	—
71395	Bowling centers	8	5 597	1 618	415	149	—	—
713950	Bowling centers	8	5 597	1 618	415	149	—	—
71399	All other amusement & recreation industries	32	D	D	D	c	D	D
713990	All other amusement & recreation industries	32	D	D	D	c	D	D
7139904	Miniature golf courses	7	2 226	354	73	38	99.3	.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT MYERS—CAPE CORAL, FL MSA								
71	Arts, entertainment, & recreation	154	123 089	31 148	8 218	2 408	21.1	20.3
711	Performing arts, spectator sports, & related industries	31	D	D	D	f	D	D
7111	Performing arts companies	8	4 753	1 549	485	129	11.7	—
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7112	Spectator sports	11	12 196	3 367	1 072	462	13.3	1.3
71121	Spectator sports	11	12 196	3 367	1 072	462	13.3	1.3
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	121	102 005	25 227	6 468	1 775	22.5	24.3
7132	Gambling industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	113	D	D	D	g	D	D
71391	Golf courses & country clubs	19	31 706	11 781	3 294	826	6.0	.9
713910	Golf courses & country clubs	19	31 706	11 781	3 294	826	6.0	.9
71393	Marinas	31	21 834	4 633	1 079	219	41.7	.6
713930	Marinas	31	21 834	4 633	1 079	219	41.7	.6
71394	Fitness & recreational sports centers	34	10 834	3 330	834	333	53.5	22.6
713940	Fitness & recreational sports centers	34	10 834	3 330	834	333	53.5	22.6
7139405	Roller skating rinks	5	1 785	351	96	48	77.0	21.8
71395	Bowling centers	5	3 163	591	146	62	30.8	—
713950	Bowling centers	5	3 163	591	146	62	30.8	—
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
FORT PIERCE—PORT ST. LUCIE, FL MSA								
71	Arts, entertainment, & recreation	95	95 139	25 588	6 450	1 753	30.4	14.7
711	Performing arts, spectator sports, & related industries	18	14 276	2 609	688	288	13.3	21.5
7112	Spectator sports	8	4 915	1 429	472	188	3.6	62.6
71121	Spectator sports	8	4 915	1 429	472	188	3.6	62.6
711219	Other spectator sports	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	77	80 863	22 979	5 762	1 465	33.4	13.5
7139	Other amusement & recreation services	71	D	D	D	g	D	D
71391	Golf courses & country clubs	21	42 661	17 375	4 517	1 048	11.0	21.4
713910	Golf courses & country clubs	21	42 661	17 375	4 517	1 048	11.0	21.4
71393	Marinas	17	8 383	1 577	407	96	20.3	17.6
713930	Marinas	17	8 383	1 577	407	96	20.3	17.6
71394	Fitness & recreational sports centers	19	20 223	1 802	388	146	86.2	1.0
713940	Fitness & recreational sports centers	19	20 223	1 802	388	146	86.2	1.0
71399	All other amusement & recreation industries	12	4 355	589	129	52	59.6	—
713990	All other amusement & recreation industries	12	4 355	589	129	52	59.6	—
7139902	Concession operators of amusement devices & rides	3	1 758	192	28	13	100.0	—
FORT WALTON BEACH, FL MSA								
71	Arts, entertainment, & recreation	59	29 964	8 465	1 490	1 283	33.8	8.9
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	53	27 632	7 689	1 338	1 243	36.0	9.7
7131	Amusement parks & arcades	8	7 514	2 456	232	740	29.7	7.0
7139	Other amusement & recreation services	44	D	D	D	e	D	D
71393	Marinas	10	4 909	1 102	259	53	29.6	12.2
713930	Marinas	10	4 909	1 102	259	53	29.6	12.2
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	6 891	1 751	351	182	60.0	18.2
713990	All other amusement & recreation industries	15	6 891	1 751	351	182	60.0	18.2
GAINESVILLE, FL MSA								
71	Arts, entertainment, & recreation	52	26 539	7 035	1 670	785	29.5	2.7
711	Performing arts, spectator sports, & related industries	12	8 430	1 790	358	53	33.3	—
7111	Performing arts companies	3	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	18 109	5 245	1 312	732	27.7	3.9
7139	Other amusement & recreation services	36	16 412	4 910	1 228	686	26.0	4.3
71391	Golf courses & country clubs	5	6 027	1 576	409	211	21.5	—
713910	Golf courses & country clubs	5	6 027	1 576	409	211	21.5	—
71394	Fitness & recreational sports centers	17	7 301	2 569	614	361	27.6	4.4
713940	Fitness & recreational sports centers	17	7 301	2 569	614	361	27.6	4.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JACKSONVILLE, FL MSA								
71	Arts, entertainment, & recreation	270	313 967	126 366	34 521	4 528	11.7	4.8
711	Performing arts, spectator sports, & related industries	63	168 801	84 642	24 488	1 043	5.7	2.5
7111	Performing arts companies	11	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	21	D	D	D	f	D	D
71121	Spectator sports	21	D	D	D	f	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
711212	Racetracks	5	D	D	D	e	D	D
711219	Other spectator sports	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	9 137	5 039	1 163	325	38.2	22.4
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	8	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	8	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	8	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	6 619	1 369	310	88	17.2	49.1
7121	Museums, historical sites, & similar institutions	8	6 619	1 369	310	88	17.2	49.1
71211	Museums	6	D	D	D	b	D	D
712110	Museums	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	199	138 547	40 355	9 723	3 397	18.8	5.5
7131	Amusement parks & arcades	11	4 523	1 109	344	150	14.9	7.2
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	187	D	D	D	h	D	D
71391	Golf courses & country clubs	25	60 192	18 662	4 645	1 271	4.8	1.8
713910	Golf courses & country clubs	25	60 192	18 662	4 645	1 271	4.8	1.8
71393	Marinas	27	23 612	5 464	1 341	298	14.8	7.2
713930	Marinas	27	23 612	5 464	1 341	298	14.8	7.2
71394	Fitness & recreational sports centers	67	25 566	8 374	1 873	1 097	37.3	10.6
713940	Fitness & recreational sports centers	67	25 566	8 374	1 873	1 097	37.3	10.6
7139405	Roller skating rinks	8	2 995	784	177	103	42.2	—
71395	Bowling centers	15	9 442	2 927	732	292	13.3	6.6
713950	Bowling centers	15	9 442	2 927	732	292	13.3	6.6
71399	All other amusement & recreation industries	53	D	D	D	e	D	D
713990	All other amusement & recreation industries	53	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	13	4 913	1 013	232	68	38.7	12.9
LAKELAND—WINTER HAVEN, FL MSA								
71	Arts, entertainment, & recreation	81	61 401	19 182	4 889	1 682	21.8	8.2
711	Performing arts, spectator sports, & related industries	22	4 804	1 005	303	123	40.6	26.8
713	Amusement, gambling, & recreation industries	59	56 597	18 177	4 586	1 559	20.2	6.6
7131	Amusement parks & arcades	5	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71391	Golf courses & country clubs	19	22 930	7 839	2 080	685	16.8	13.8
713910	Golf courses & country clubs	19	22 930	7 839	2 080	685	16.8	13.8
71394	Fitness & recreational sports centers	13	2 377	637	137	84	47.0	14.1
713940	Fitness & recreational sports centers	13	2 377	637	137	84	47.0	14.1
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MELBOURNE–TITUSVILLE–PALM BAY, FL MSA								
71	Arts, entertainment, & recreation	131	125 397	24 990	6 145	2 239	16.7	4.2
711	Performing arts, spectator sports, & related industries	21	D	D	D	e	D	D
7111	Performing arts companies	7	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
71211	Museums	2	D	D	D	e	D	D
712110	Museums	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	108	D	D	D	g	D	D
7131	Amusement parks & arcades	10	3 451	550	164	106	54.1	18.6
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	95	D	D	D	g	D	D
71391	Golf courses & country clubs	8	10 951	3 353	749	277	23.5	—
713910	Golf courses & country clubs	8	10 951	3 353	749	277	23.5	—
71393	Marinas	23	15 051	2 834	687	149	50.8	10.9
713930	Marinas	23	15 051	2 834	687	149	50.8	10.9
71394	Fitness & recreational sports centers	32	7 023	2 342	662	276	56.1	9.3
713940	Fitness & recreational sports centers	32	7 023	2 342	662	276	56.1	9.3
71395	Bowling centers	7	6 016	1 768	375	166	—	7.0
713950	Bowling centers	7	6 016	1 768	375	166	—	7.0
71399	All other amusement & recreation industries	25	D	D	D	c	D	D
713990	All other amusement & recreation industries	25	D	D	D	c	D	D
MIAMI–FORT LAUDERDALE, FL CMSA								
71	Arts, entertainment, & recreation	1 169	1 527 686	431 902	99 960	16 451	11.0	13.5
711	Performing arts, spectator sports, & related industries	504	822 806	275 525	61 136	6 165	8.7	5.0
7111	Performing arts companies	83	29 809	8 753	1 798	550	17.0	7.3
71111	Theater companies & dinner theaters	12	3 588	810	322	57	48.8	1.6
711110	Theater companies & dinner theaters	12	3 588	810	322	57	48.8	1.6
71113	Musical groups & artists	48	12 279	3 127	541	293	22.7	5.7
711130	Musical groups & artists	48	12 279	3 127	541	293	22.7	5.7
7111309	Other music groups & artists	48	12 279	3 127	541	293	22.7	5.7
71119	Other performing arts companies	20	D	D	D	c	D	D
711190	Other performing arts companies	20	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	19	D	D	D	c	D	D
7112	Spectator sports	141	474 378	217 346	49 062	3 892	4.6	5.6
71121	Spectator sports	141	474 378	217 346	49 062	3 892	4.6	5.6
711211	Sports teams & clubs	7	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	d	D	D
7112119	Other professional sports clubs	5	D	D	D	f	D	D
711212	Racetracks	13	D	D	D	g	D	D
7112122	Auto racetrack operation	3	D	D	D	b	D	D
7112123	Horse racetrack operation	10	D	D	D	g	D	D
711219	Other spectator sports	121	46 359	13 476	2 856	667	36.0	17.6
7112191	Professional athletes	24	12 574	3 725	700	120	36.1	.9
7112192	Racing (except racetrack operation)	97	33 785	9 751	2 156	547	35.9	23.8
7113	Promoters of performing arts, sports, & similar events	65	234 045	27 851	5 979	1 158	9.7	3.4
71131	Promoters of performing arts, sports, & similar events w/facility	13	22 585	6 597	611	540	5.5	24.0
711310	Promoters of performing arts, sports, & similar events w/facility	13	22 585	6 597	611	540	5.5	24.0
71132	Promoters of performing arts, sports, & similar events w/o facil	52	211 460	21 254	5 368	618	10.2	1.2
711320	Promoters of performing arts, sports, & similar events w/o facil	52	211 460	21 254	5 368	618	10.2	1.2
7114	Agents/managers for artists, athletes, & other public figures	56	38 004	9 247	1 930	218	10.2	1.4
71141	Agents/managers for artists, athletes, & other public figures	56	38 004	9 247	1 930	218	10.2	1.4
711410	Agents/managers for artists, athletes, & other public figures	56	38 004	9 247	1 930	218	10.2	1.4
7115	Independent artists, writers, & performers	159	46 570	12 328	2 367	347	37.9	8.6
71151	Independent artists, writers, & performers	159	46 570	12 328	2 367	347	37.9	8.6
711510	Independent artists, writers, & performers	159	46 570	12 328	2 367	347	37.9	8.6
712	Museums, historical sites, & similar institutions	10	14 917	4 056	956	249	14.8	8.7
7121	Museums, historical sites, & similar institutions	10	14 917	4 056	956	249	14.8	8.7
71213	Zoos & botanical gardens	2	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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							From administrative records ¹	Estimated ²
	MIAMI-FORT LAUDERDALE, FL CMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	655	689 963	152 321	37 868	10 037	13.7	23.6
7131	Amusement parks & arcades	36	19 223	4 423	921	550	19.0	28.9
71312	Amusement arcades	31	11 953	2 467	551	294	25.4	21.0
713120	Amusement arcades	31	11 953	2 467	551	294	25.4	21.0
7132	Gambling industries	21	256 132	31 966	8 074	1 535	1.4	41.2
71321	Casinos (except casino hotels)	8	164 151	18 976	5 241	588	—	17.0
713210	Casinos (except casino hotels)	8	164 151	18 976	5 241	588	—	17.0
71329	Other gambling industries	13	91 981	12 990	2 833	947	3.9	84.5
713290	Other gambling industries	13	91 981	12 990	2 833	947	3.9	84.5
7132902	Lottery, bingo, bookie, & other betting operation	13	91 981	12 990	2 833	947	3.9	84.5
7139	Other amusement & recreation services	598	414 608	115 932	28 873	7 952	21.0	12.5
71391	Golf courses & country clubs	72	137 936	48 827	12 980	3 070	4.7	5.3
713910	Golf courses & country clubs	72	137 936	48 827	12 980	3 070	4.7	5.3
71393	Marinas	120	81 597	20 239	5 007	940	29.7	12.1
713930	Marinas	120	81 597	20 239	5 007	940	29.7	12.1
71394	Fitness & recreational sports centers	240	133 710	32 119	7 556	2 824	23.2	18.9
713940	Fitness & recreational sports centers	240	133 710	32 119	7 556	2 824	23.2	18.9
7139405	Roller skating rinks	10	5 938	1 766	437	264	35.4	1.7
71395	Bowling centers	22	19 822	5 126	1 273	464	7.9	14.5
713950	Bowling centers	22	19 822	5 126	1 273	464	7.9	14.5
71399	All other amusement & recreation industries	144	41 543	9 621	2 057	654	56.8	15.8
713990	All other amusement & recreation industries	144	41 543	9 621	2 057	654	56.8	15.8
7139901	Dance studios & halls	7	2 908	353	92	23	72.6	12.2
7139902	Concession operators of amusement devices & rides	23	5 663	1 027	257	97	47.4	34.2
7139904	Miniature golf courses	6	3 315	2 060	358	120	32.5	5.0
7139905	Coin-operated amusement devices (except slot machine operation)	31	7 538	1 223	268	76	64.2	6.4
	Fort Lauderdale, FL PMSA							
71	Arts, entertainment, & recreation	623	762 541	209 194	54 230	9 598	10.6	17.7
711	Performing arts, spectator sports, & related industries	253	400 504	120 264	32 128	3 203	6.7	5.0
7111	Performing arts companies	47	16 204	4 503	987	440	11.8	1.6
71111	Theater companies & dinner theaters	8	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	b	D	D
71113	Musical groups & artists	26	5 303	1 443	252	246	17.0	4.6
711130	Musical groups & artists	26	5 303	1 443	252	246	17.0	4.6
7111309	Other music groups & artists	26	5 303	1 443	252	246	17.0	4.6
71119	Other performing arts companies	12	D	D	D	c	D	D
711190	Other performing arts companies	12	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	c	D	D
7112	Spectator sports	80	219 432	94 763	26 232	2 143	4.2	5.3
71121	Spectator sports	80	219 432	94 763	26 232	2 143	4.2	5.3
711211	Sports teams & clubs	4	124 222	78 251	19 765	522	—	3.0
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	g	D	D
7112123	Horse racetrack operation	5	D	D	D	g	D	D
711219	Other spectator sports	71	D	D	D	e	D	D
7112191	Professional athletes	12	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	59	20 679	5 726	1 279	362	33.3	23.2
7113	Promoters of performing arts, sports, & similar events	31	132 566	13 706	3 417	387	4.3	5.1
71132	Promoters of performing arts, sports, & similar events w/o facil	24	124 652	11 747	3 105	203	4.5	1.2
711320	Promoters of performing arts, sports, & similar events w/o facil	24	124 652	11 747	3 105	203	4.5	1.2
7114	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
71141	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
711410	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
7115	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
71151	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
711510	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
713	Amusement, gambling, & recreation industries	366	361 449	88 787	22 098	6 382	15.0	31.8
7131	Amusement parks & arcades	18	9 677	2 219	467	197	23.5	51.7
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7132	Gambling industries	13	91 224	14 912	3 626	1 203	3.9	81.7
71329	Other gambling industries	10	D	D	D	f	D	D
713290	Other gambling industries	10	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	10	D	D	D	f	D	D

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							From administrative records ¹	Estimated ²
MIAMI-FORT LAUDERDALE, FL CMSA—Con.								
Fort Lauderdale, FL PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	335	260 548	71 656	18 005	4 982	18.5	13.6
71391	Golf courses & country clubs	45	85 117	29 233	7 675	2 037	5.3	1.5
713910	Golf courses & country clubs	45	85 117	29 233	7 675	2 037	5.3	1.5
71393	Marinas	81	59 641	14 528	3 666	689	23.8	11.1
713930	Marinas	81	59 641	14 528	3 666	689	23.8	11.1
71394	Fitness & recreational sports centers	120	79 272	19 034	4 539	1 493	20.6	27.6
713940	Fitness & recreational sports centers	120	79 272	19 034	4 539	1 493	20.6	27.6
7139405	Roller skating rinks	7	D	D	D	b	D	D
71395	Bowling centers	19	16 525	4 188	1 058	391	9.4	17.4
713950	Bowling centers	19	16 525	4 188	1 058	391	9.4	17.4
71399	All other amusement & recreation industries	70	19 993	4 673	1 067	372	58.4	14.2
713990	All other amusement & recreation industries	70	19 993	4 673	1 067	372	58.4	14.2
7139902	Concession operators of amusement devices & rides	12	2 450	260	62	33	69.9	23.5
7139904	Miniature golf courses	3	2 159	1 585	326	103	—	7.7
7139905	Coin-operated amusement devices (except slot machine operation)	14	4 979	537	103	26	57.0	1.1
Miami, FL PMSA								
71	Arts, entertainment, & recreation	546	765 145	222 708	45 730	6 853	11.3	9.2
711	Performing arts, spectator sports, & related industries	251	422 302	155 261	29 008	2 962	10.6	5.0
7111	Performing arts companies	36	13 605	4 250	811	110	23.2	14.2
71113	Musical groups & artists	22	6 976	1 684	289	47	27.0	6.6
711130	Musical groups & artists	22	6 976	1 684	289	47	27.0	6.6
7111309	Other music groups & artists	22	6 976	1 684	289	47	27.0	6.6
71119	Other performing arts companies	8	D	D	D	b	D	D
711190	Other performing arts companies	8	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	b	D	D
7112	Spectator sports	61	254 946	122 583	22 830	1 749	5.0	5.8
71121	Spectator sports	61	254 946	122 583	22 830	1 749	5.0	5.8
711211	Sports teams & clubs	3	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	f	D	D
7112122	Auto racetrack operation	3	D	D	D	b	D	D
7112123	Horse racetrack operation	5	D	D	D	f	D	D
711219	Other spectator sports	50	D	D	D	e	D	D
7112191	Professional athletes	12	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	38	13 106	4 025	877	185	40.1	24.8
7113	Promoters of performing arts, sports, & similar events	34	101 479	14 145	2 562	771	16.8	1.1
71131	Promoters of performing arts, sports, & similar events w/facility	6	14 671	4 638	299	356	7.8	.3
711310	Promoters of performing arts, sports, & similar events w/facility	6	14 671	4 638	299	356	7.8	.3
71132	Promoters of performing arts, sports, & similar events w/o facil	28	86 808	9 507	2 263	415	18.4	1.3
711320	Promoters of performing arts, sports, & similar events w/o facil	28	86 808	9 507	2 263	415	18.4	1.3
7114	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
71141	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
711410	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
7115	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8
71151	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8
711510	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8
712	Museums, historical sites, & similar institutions	6	14 329	3 913	952	236	12.4	8.0
7121	Museums, historical sites, & similar institutions	6	14 329	3 913	952	236	12.4	8.0
71213	Zoos & botanical gardens	2	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	289	328 514	63 534	15 770	3 655	12.2	14.7
7131	Amusement parks & arcades	18	9 546	2 204	454	353	14.3	5.9
71312	Amusement arcades	14	D	D	D	c	D	D
713120	Amusement arcades	14	D	D	D	c	D	D
7132	Gambling industries	8	164 908	17 054	4 448	332	.1	18.9
71321	Casinos (except casino hotels)	5	D	D	D	e	D	D
713210	Casinos (except casino hotels)	5	D	D	D	e	D	D
71329	Other gambling industries	3	D	D	D	a	D	D
713290	Other gambling industries	3	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MIAMI-FORT LAUDERDALE, FL CMSA—Con.								
Miami, FL PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	263	154 060	44 276	10 868	2 970	25.1	10.7
71391	Golf courses & country clubs	27	52 819	19 594	5 305	1 033	3.8	11.6
713910	Golf courses & country clubs	27	52 819	19 594	5 305	1 033	3.8	11.6
71393	Marinas	39	21 956	5 711	1 341	251	45.9	14.9
713930	Marinas	39	21 956	5 711	1 341	251	45.9	14.9
71394	Fitness & recreational sports centers	120	54 438	13 085	3 017	1 331	27.0	6.2
713940	Fitness & recreational sports centers	120	54 438	13 085	3 017	1 331	27.0	6.2
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	3	3 297	938	215	73	—	—
713950	Bowling centers	3	3 297	938	215	73	—	—
71399	All other amusement & recreation industries	74	21 550	4 948	990	282	55.3	17.3
713990	All other amusement & recreation industries	74	21 550	4 948	990	282	55.3	17.3
7139901	Dance studios & halls	5	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	11	3 213	767	195	64	30.3	42.3
NAPLES, FL MSA								
71	Arts, entertainment, & recreation	94	85 429	30 450	8 228	1 785	15.8	7.3
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	74	75 750	28 542	7 890	1 710	15.5	6.7
7139	Other amusement & recreation services	72	D	D	D	g	D	D
71391	Golf courses & country clubs	20	52 644	22 346	6 273	1 272	9.9	8.5
713910	Golf courses & country clubs	20	52 644	22 346	6 273	1 272	9.9	8.5
71393	Marinas	20	13 932	3 600	896	152	15.5	.7
713930	Marinas	20	13 932	3 600	896	152	15.5	.7
71394	Fitness & recreational sports centers	16	4 232	1 252	373	153	40.1	6.5
713940	Fitness & recreational sports centers	16	4 232	1 252	373	153	40.1	6.5
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
OCALA, FL MSA								
71	Arts, entertainment, & recreation	53	37 865	10 670	2 589	889	14.2	1.2
711	Performing arts, spectator sports, & related industries	20	5 756	1 632	418	118	50.5	—
7112	Spectator sports	16	5 251	1 465	389	105	54.4	—
71121	Spectator sports	16	5 251	1 465	389	105	54.4	—
711219	Other spectator sports	16	5 251	1 465	389	105	54.4	—
7112192	Racing (except racetrack operation)	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	32 109	9 038	2 171	771	7.7	1.4
7131	Amusement parks & arcades	5	D	D	D	e	D	D
71311	Amusement & theme parks	2	D	D	D	e	D	D
713110	Amusement & theme parks	2	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71391	Golf courses & country clubs	7	5 449	1 534	378	130	4.4	1.4
713910	Golf courses & country clubs	7	5 449	1 534	378	130	4.4	1.4
71394	Fitness & recreational sports centers	9	2 813	860	199	109	6.7	11.0
713940	Fitness & recreational sports centers	9	2 813	860	199	109	6.7	11.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ORLANDO, FL MSA								
71	Arts, entertainment, & recreation	566	3 509 817	676 163	156 079	36 504	2.7	2.0
711	Performing arts, spectator sports, & related industries	217	274 685	95 460	21 905	2 557	14.9	8.8
7111	Performing arts companies	56	57 947	15 697	3 585	826	8.1	3.0
71111	Theater companies & dinner theaters	22	28 179	7 261	1 623	531	4.9	—
711110	Theater companies & dinner theaters	22	28 179	7 261	1 623	531	4.9	—
7111102	Theater companies	17	10 798	3 175	575	206	12.8	—
7111103	Dinner theaters	5	17 381	4 086	1 048	325	—	—
71113	Musical groups & artists	21	15 986	4 280	1 043	104	15.7	1.0
711130	Musical groups & artists	21	15 986	4 280	1 043	104	15.7	1.0
7111309	Other music groups & artists	21	15 986	4 280	1 043	104	15.7	1.0
71119	Other performing arts companies	11	D	D	D	c	D	D
711190	Other performing arts companies	11	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	10	D	D	D	c	D	D
7112	Spectator sports	46	113 392	60 941	13 660	789	18.7	3.3
71121	Spectator sports	46	113 392	60 941	13 660	789	18.7	3.3
711211	Sports teams & clubs	6	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711219	Other spectator sports	37	D	D	D	c	D	D
7112191	Professional athletes	25	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	12	4 818	1 258	189	43	23.2	15.0
7113	Promoters of performing arts, sports, & similar events	25	49 229	7 002	1 503	472	12.9	33.5
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	21	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	21	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	28	18 640	3 259	724	206	15.7	.9
71141	Agents/managers for artists, athletes, & other public figures	28	18 640	3 259	724	206	15.7	.9
711410	Agents/managers for artists, athletes, & other public figures	28	18 640	3 259	724	206	15.7	.9
7115	Independent artists, writers, & performers	62	35 477	8 561	2 433	264	16.2	5.5
71151	Independent artists, writers, & performers	62	35 477	8 561	2 433	264	16.2	5.5
711510	Independent artists, writers, & performers	62	35 477	8 561	2 433	264	16.2	5.5
712	Museums, historical sites, & similar institutions	4	6 267	3 920	954	191	10.5	9.7
7121	Museums, historical sites, & similar institutions	4	6 267	3 920	954	191	10.5	9.7
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	345	3 228 865	576 783	133 220	33 756	1.7	1.4
7131	Amusement parks & arcades	48	2 961 064	496 475	116 418	28 424	.1	.8
71311	Amusement & theme parks	19	2 949 243	492 878	115 631	28 146	.1	.7
713110	Amusement & theme parks	19	2 949 243	492 878	115 631	28 146	.1	.7
7131101	Waterparks	5	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	14	D	D	D	k	D	D
71312	Amusement arcades	29	11 821	3 597	787	278	9.2	31.8
713120	Amusement arcades	29	11 821	3 597	787	278	9.2	31.8
7139	Other amusement & recreation services	297	267 801	80 308	16 802	5 332	19.5	7.6
71391	Golf courses & country clubs	63	146 238	48 807	9 647	2 871	11.8	2.9
713910	Golf courses & country clubs	63	146 238	48 807	9 647	2 871	11.8	2.9
71393	Marinas	10	4 776	1 124	270	63	29.5	4.4
713930	Marinas	10	4 776	1 124	270	63	29.5	4.4
71394	Fitness & recreational sports centers	88	44 235	13 838	2 980	1 184	26.9	5.4
713940	Fitness & recreational sports centers	88	44 235	13 838	2 980	1 184	26.9	5.4
7139405	Roller skating rinks	8	2 673	594	155	91	45.3	—
71395	Bowling centers	30	17 817	5 010	1 305	446	15.5	4.7
713950	Bowling centers	30	17 817	5 010	1 305	446	15.5	4.7
71399	All other amusement & recreation industries	106	54 735	11 529	2 600	768	34.6	23.0
713990	All other amusement & recreation industries	106	54 735	11 529	2 600	768	34.6	23.0
7139902	Concession operators of amusement devices & rides	15	7 282	2 047	396	133	17.9	10.0
7139904	Miniature golf courses	9	8 505	1 128	287	106	34.2	18.0
7139905	Coin-operated amusement devices (except slot machine operation)	16	10 888	2 397	479	116	37.0	4.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PANAMA CITY, FL MSA								
71	Arts, entertainment, & recreation	89	59 801	14 019	2 693	1 263	25.9	4.1
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	75	55 645	12 762	2 447	1 157	26.4	3.9
7131	Amusement parks & arcades	10	12 000	3 769	572	453	13.5	1.3
71311	Amusement & theme parks	3	D	D	D	e	D	D
713110	Amusement & theme parks	3	D	D	D	e	D	D
71312	Amusement arcades	7	D	D	D	c	D	D
713120	Amusement arcades	7	D	D	D	c	D	D
7139	Other amusement & recreation services	63	D	D	D	f	D	D
71391	Golf courses & country clubs	8	11 463	3 259	637	191	28.3	1.1
713910	Golf courses & country clubs	8	11 463	3 259	637	191	28.3	1.1
71393	Marinas	16	16 815	1 831	495	142	21.7	—
713930	Marinas	16	16 815	1 831	495	142	21.7	—
71394	Fitness & recreational sports centers	8	2 133	603	159	84	36.3	—
713940	Fitness & recreational sports centers	8	2 133	603	159	84	36.3	—
71399	All other amusement & recreation industries	28	10 079	2 358	339	193	47.9	15.3
713990	All other amusement & recreation industries	28	10 079	2 358	339	193	47.9	15.3
PENSACOLA, FL MSA								
71	Arts, entertainment, & recreation	100	60 018	15 016	3 483	1 413	33.4	3.9
711	Performing arts, spectator sports, & related industries	19	D	D	D	e	D	D
7112	Spectator sports	6	9 493	3 025	729	226	3.9	1.3
71121	Spectator sports	6	9 493	3 025	729	226	3.9	1.3
7113	Promoters of performing arts, sports, & similar events	5	12 570	704	170	33	68.3	—
71132	Promoters of performing arts, sports, & similar events w/o facil	5	12 570	704	170	33	68.3	—
711320	Promoters of performing arts, sports, & similar events w/o facil	5	12 570	704	170	33	68.3	—
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	79	35 306	10 302	2 379	1 083	30.8	6.3
7139	Other amusement & recreation services	67	D	D	D	g	D	D
71391	Golf courses & country clubs	9	12 733	4 029	924	461	20.2	—
713910	Golf courses & country clubs	9	12 733	4 029	924	461	20.2	—
71393	Marinas	11	3 072	646	134	41	34.0	4.2
713930	Marinas	11	3 072	646	134	41	34.0	4.2
71394	Fitness & recreational sports centers	28	8 867	2 787	651	298	49.6	12.1
713940	Fitness & recreational sports centers	28	8 867	2 787	651	298	49.6	12.1
71395	Bowling centers	7	3 638	941	245	134	20.6	—
713950	Bowling centers	7	3 638	941	245	134	20.6	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
PUNTA GORDA, FL MSA								
71	Arts, entertainment, & recreation	31	21 619	6 119	1 481	515	37.6	.8
713	Amusement, gambling, & recreation industries	25	20 404	5 938	1 445	507	34.3	.8
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	11	13 780	4 060	999	351	36.2	1.2
713910	Golf courses & country clubs	11	13 780	4 060	999	351	36.2	1.2
71393	Marinas	6	3 419	765	193	40	22.8	—
713930	Marinas	6	3 419	765	193	40	22.8	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SARASOTA—BRADENTON, FL MSA								
71	Arts, entertainment, & recreation	207	168 999	45 822	10 377	2 781	25.2	8.8
711	Performing arts, spectator sports, & related industries	66	44 908	11 017	2 052	461	44.7	—
7111	Performing arts companies	19	13 271	1 723	244	139	71.3	—
71113	Musical groups & artists	11	1 602	780	22	15	32.1	—
711130	Musical groups & artists	11	1 602	780	22	15	32.1	—
7111309	Other music groups & artists	11	1 602	780	22	15	32.1	—
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111901	Circuses	5	D	D	D	b	D	D
7112	Spectator sports	11	22 635	5 825	1 059	220	29.5	—
71121	Spectator sports	11	22 635	5 825	1 059	220	29.5	—
711219	Other spectator sports	10	D	D	D	a	D	D
7112191	Professional athletes	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	19	4 898	2 592	564	54	35.8	.1
71151	Independent artists, writers, & performers	19	4 898	2 592	564	54	35.8	.1
711510	Independent artists, writers, & performers	19	4 898	2 592	564	54	35.8	.1
712	Museums, historical sites, & similar institutions	5	2 037	552	134	42	79.6	20.4
7121	Museums, historical sites, & similar institutions	5	2 037	552	134	42	79.6	20.4
713	Amusement, gambling, & recreation industries	136	122 054	34 253	8 191	2 278	17.2	11.8
7139	Other amusement & recreation services	128	115 331	31 652	7 920	2 205	13.8	12.0
71391	Golf courses & country clubs	33	54 217	18 786	5 071	1 315	13.6	10.1
713910	Golf courses & country clubs	33	54 217	18 786	5 071	1 315	13.6	10.1
71393	Marinas	25	37 987	6 187	1 519	270	6.2	2.5
713930	Marinas	25	37 987	6 187	1 519	270	6.2	2.5
71394	Fitness & recreational sports centers	33	12 027	4 117	779	417	23.2	46.5
713940	Fitness & recreational sports centers	33	12 027	4 117	779	417	23.2	46.5
71399	All other amusement & recreation industries	34	10 251	2 314	493	185	32.9	15.5
713990	All other amusement & recreation industries	34	10 251	2 314	493	185	32.9	15.5
TALLAHASSEE, FL MSA								
71	Arts, entertainment, & recreation	61	23 844	6 966	1 629	728	26.1	15.9
711	Performing arts, spectator sports, & related industries	19	3 367	1 044	315	55	46.2	5.7
713	Amusement, gambling, & recreation industries	42	20 477	5 922	1 314	673	22.8	17.6
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71391	Golf courses & country clubs	5	9 372	2 991	640	234	11.5	—
713910	Golf courses & country clubs	5	9 372	2 991	640	234	11.5	—
71394	Fitness & recreational sports centers	19	5 779	1 785	491	329	35.3	15.3
713940	Fitness & recreational sports centers	19	5 779	1 785	491	329	35.3	15.3
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
TAMPA—ST. PETERSBURG—CLEARWATER, FL MSA								
71	Arts, entertainment, & recreation	610	824 709	272 943	69 259	13 844	11.6	8.3
711	Performing arts, spectator sports, & related industries	178	297 636	140 041	36 847	3 414	7.4	4.0
7111	Performing arts companies	32	9 434	2 527	412	110	31.1	3.9
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
71113	Musical groups & artists	18	6 858	1 888	330	59	22.1	2.6
711130	Musical groups & artists	18	6 858	1 888	330	59	22.1	2.6
7111309	Other music groups & artists	18	6 858	1 888	330	59	22.1	2.6
7112	Spectator sports	43	221 981	123 135	33 113	2 569	2.1	4.0
71121	Spectator sports	43	221 981	123 135	33 113	2 569	2.1	4.0
711211	Sports teams & clubs	8	133 734	103 560	27 349	1 289	—	6.4
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	8	65 626	14 540	4 854	1 163	2.1	—
711219	Other spectator sports	27	22 621	5 035	910	117	14.1	1.7
7112191	Professional athletes	6	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	21	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	23	45 814	7 793	2 143	516	16.0	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	c	D	D
7115	Independent artists, writers, & performers	65	16 509	5 781	996	185	34.7	9.7
71151	Independent artists, writers, & performers	65	16 509	5 781	996	185	34.7	9.7
711510	Independent artists, writers, & performers	65	16 509	5 781	996	185	34.7	9.7
712	Museums, historical sites, & similar institutions	8	3 710	1 028	199	48	27.1	50.4
7121	Museums, historical sites, & similar institutions	8	3 710	1 028	199	48	27.1	50.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TAMPA-ST. PETERSBURG-CLEARWATER, FL MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	424	523 363	131 874	32 213	10 382	13.9	10.5
7131	Amusement parks & arcades	30	D	D	D	h	D	D
71311	Amusement & theme parks	5	D	D	D	h	D	D
713110	Amusement & theme parks	5	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	h	D	D
71312	Amusement arcades	25	D	D	D	c	D	D
713120	Amusement arcades	25	D	D	D	c	D	D
7132	Gambling industries	16	59 616	21 563	5 298	1 398	10.0	28.4
71329	Other gambling industries	10	D	D	D	f	D	D
713290	Other gambling industries	10	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	10	D	D	D	f	D	D
7139	Other amusement & recreation services	378	D	D	D	i	D	D
71391	Golf courses & country clubs	74	109 110	31 583	8 376	2 801	11.5	12.7
713910	Golf courses & country clubs	74	109 110	31 583	8 376	2 801	11.5	12.7
71393	Marinas	49	37 154	6 814	1 574	379	48.7	11.1
713930	Marinas	49	37 154	6 814	1 574	379	48.7	11.1
71394	Fitness & recreational sports centers	116	62 592	15 681	4 066	1 616	22.5	22.9
713940	Fitness & recreational sports centers	116	62 592	15 681	4 066	1 616	22.5	22.9
7139405	Roller skating rinks	14	4 937	1 392	327	182	15.4	4.6
71395	Bowling centers	22	17 224	4 651	1 101	420	17.7	.3
713950	Bowling centers	22	17 224	4 651	1 101	420	17.7	.3
71399	All other amusement & recreation industries	117	D	D	D	f	D	D
713990	All other amusement & recreation industries	117	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	24	4 990	897	96	68	66.0	1.8
7139904	Miniature golf courses	11	3 275	718	169	77	52.7	3.8
7139905	Coin-operated amusement devices (except slot machine operation)	21	D	D	D	c	D	D
WEST PALM BEACH-BOCA RATON, FL MSA								
71	Arts, entertainment, & recreation	436	416 275	125 982	30 050	7 176	18.1	7.8
711	Performing arts, spectator sports, & related industries	165	D	D	D	g	D	D
7111	Performing arts companies	35	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	6 280	2 522	773	193	29.1	5.4
711110	Theater companies & dinner theaters	9	6 280	2 522	773	193	29.1	5.4
71113	Musical groups & artists	22	7 888	1 497	365	74	13.9	6.5
711130	Musical groups & artists	22	7 888	1 497	365	74	13.9	6.5
7111309	Other music groups & artists	22	7 888	1 497	365	74	13.9	6.5
7112	Spectator sports	35	62 623	23 385	3 910	920	12.0	3.5
71121	Spectator sports	35	62 623	23 385	3 910	920	12.0	3.5
711212	Racetracks	2	D	D	D	f	D	D
711219	Other spectator sports	29	25 056	11 673	1 412	107	18.3	8.7
7112191	Professional athletes	16	19 665	10 258	1 100	40	18.3	1.5
7112192	Racing (except racetrack operation)	13	5 391	1 415	312	67	18.1	34.9
7113	Promoters of performing arts, sports, & similar events	16	39 992	6 501	786	132	3.7	24.2
71132	Promoters of performing arts, sports, & similar events w/o facil	12	38 468	5 983	585	105	3.1	23.7
711320	Promoters of performing arts, sports, & similar events w/o facil	12	38 468	5 983	585	105	3.1	23.7
7114	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
71141	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
711410	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
7115	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
71151	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
711510	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
712	Museums, historical sites, & similar institutions	4	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	c	D	D
71219	Nature parks & other similar institutions	2	D	D	D	c	D	D
712190	Nature parks & other similar institutions	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	267	249 215	83 083	22 035	5 489	19.7	6.8
7131	Amusement parks & arcades	10	10 494	2 481	455	167	7.1	—
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	253	232 254	78 412	21 148	5 164	19.6	7.3
71391	Golf courses & country clubs	47	107 276	40 727	10 895	2 473	10.6	6.3
713910	Golf courses & country clubs	47	107 276	40 727	10 895	2 473	10.6	6.3
71393	Marinas	30	20 245	3 455	982	190	19.3	7.7
713930	Marinas	30	20 245	3 455	982	190	19.3	7.7
71394	Fitness & recreational sports centers	104	78 529	27 564	8 164	2 145	21.3	8.2
713940	Fitness & recreational sports centers	104	78 529	27 564	8 164	2 145	21.3	8.2
71395	Bowling centers	7	5 520	1 603	336	107	16.9	8.6
713950	Bowling centers	7	5 520	1 603	336	107	16.9	8.6
71399	All other amusement & recreation industries	65	20 684	5 063	771	249	60.5	8.9
713990	All other amusement & recreation industries	65	20 684	5 063	771	249	60.5	8.9
7139902	Concession operators of amusement devices & rides	11	3 548	723	53	21	48.7	—
7139904	Miniature golf courses	6	2 323	888	88	63	13.6	18.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE FLORIDA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	345	192 459	56 587	11 407	3 420	31.3	8.8
711	Performing arts, spectator sports, & related industries	45	D	D	D	e	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	15	D	D	D	e	D	D
71121	Spectator sports	15	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	10	D	D	D	b	D	D
71212	Historical sites	3	D	D	D	b	D	D
712120	Historical sites	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	290	D	D	D	h	D	D
7131	Amusement parks & arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	278	D	D	D	h	D	D
71391	Golf courses & country clubs	57	54 938	18 391	4 459	1 367	18.2	14.2
713910	Golf courses & country clubs	57	54 938	18 391	4 459	1 367	18.2	14.2
71393	Marinas	72	D	D	D	e	D	D
713930	Marinas	72	D	D	D	e	D	D
71394	Fitness & recreational sports centers	67	18 159	6 942	1 801	577	49.4	9.1
713940	Fitness & recreational sports centers	67	18 159	6 942	1 801	577	49.4	9.1
71395	Bowling centers	18	5 136	1 684	435	192	35.3	1.9
713950	Bowling centers	18	5 136	1 684	435	192	35.3	1.9
71399	All other amusement & recreation industries	64	D	D	D	e	D	D
713990	All other amusement & recreation industries	64	D	D	D	e	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DAYTONA BEACH, FL MSA									
71	Arts, entertainment, & recreation	25	21 253	20 049	4 709	842	360	58.9	8.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	D	a	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	9	11 861	10 792	1 218	244	65	87.4	—
7121	Museums, historical sites, & similar institutions	9	11 861	10 792	1 218	244	65	87.4	—
71211	Museums	9	11 861	10 792	1 218	244	65	87.4	—
712110	Museums	9	11 861	10 792	1 218	244	65	87.4	—
713	Amusement, gambling, & recreation industries	12	D	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FORT MYERS—CAPE CORAL, FL MSA									
71	Arts, entertainment, & recreation	30	27 120	26 564	9 981	2 568	781	24.9	.4
711	Performing arts, spectator sports, & related industries	7	3 274	3 232	915	253	115	40.7	—
7111	Performing arts companies	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	7	3 775	3 185	781	184	54	68.9	—
7121	Museums, historical sites, & similar institutions	7	3 775	3 185	781	184	54	68.9	—
71211	Museums	6	D	D	D	D	b	D	D
712110	Museums	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	20 071	20 147	8 285	2 131	612	14.0	.6
7139	Other amusement & recreation services	16	20 071	20 147	8 285	2 131	612	14.0	.6
71391	Golf courses & country clubs	5	16 983	16 973	7 042	1 813	496	5.1	—
713910	Golf courses & country clubs	5	16 983	16 973	7 042	1 813	496	5.1	—
71394	Fitness & recreational sports centers	6	1 604	1 592	668	160	76	99.3	.7
713940	Fitness & recreational sports centers	6	1 604	1 592	668	160	76	99.3	.7
FORT PIERCE—PORT ST. LUCIE, FL MSA									
71	Arts, entertainment, & recreation	21	29 023	28 689	12 233	3 451	719	9.1	4.4
711	Performing arts, spectator sports, & related industries	5	1 666	1 653	193	50	15	40.2	.2
713	Amusement, gambling, & recreation industries	12	26 488	26 209	11 748	3 339	692	6.4	3.3
7139	Other amusement & recreation services	12	26 488	26 209	11 748	3 339	692	6.4	3.3
71391	Golf courses & country clubs	10	D	D	D	D	f	D	D
713910	Golf courses & country clubs	10	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
FORT WALTON BEACH, FL MSA									
71	Arts, entertainment, & recreation	12	4 038	3 501	1 865	422	212	39.3	2.9
713	Amusement, gambling, & recreation industries	5	2 284	2 127	1 378	328	122	52.2	4.7
7139	Other amusement & recreation services	5	2 284	2 127	1 378	328	122	52.2	4.7
GAINESVILLE, FL MSA									
71	Arts, entertainment, & recreation	12	7 189	6 792	2 463	564	183	14.0	3.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	3 622	3 597	1 473	319	115	15.7	5.8
7139	Other amusement & recreation services	6	3 622	3 597	1 473	319	115	15.7	5.8
JACKSONVILLE, FL MSA									
71	Arts, entertainment, & recreation	48	53 112	48 708	18 883	4 539	1 026	10.9	1.3
711	Performing arts, spectator sports, & related industries	17	12 864	12 390	4 718	1 184	283	19.5	.3
7111	Performing arts companies	14	8 957	8 453	3 757	972	220	4.8	.4
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	3 907	3 937	961	212	63	D	—
712	Museums, historical sites, & similar institutions	12	9 402	7 177	2 645	597	163	30.9	2.5
7121	Museums, historical sites, & similar institutions	12	9 402	7 177	2 645	597	163	30.9	2.5
71211	Museums	8	8 114	6 040	2 265	508	133	22.1	.8
712110	Museums	8	8 114	6 040	2 265	508	133	22.1	.8
713	Amusement, gambling, & recreation industries	19	30 846	29 141	11 520	2 758	580	1.3	1.4
7139	Other amusement & recreation services	19	30 846	29 141	11 520	2 758	580	1.3	1.4
71391	Golf courses & country clubs	6	24 532	23 091	8 760	2 159	392	—	.2
713910	Golf courses & country clubs	6	24 532	23 091	8 760	2 159	392	—	.2
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LAKELAND–WINTER HAVEN, FL MSA									
71	Arts, entertainment, & recreation	17	11 941	11 400	3 841	913	243	26.0	—
711	Performing arts, spectator sports, & related industries	6	5 023	4 608	821	205	58	18.4	—
7111	Performing arts companies	4	D	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	4	1 902	1 398	523	124	33	97.6	—
7121	Museums, historical sites, & similar institutions	4	1 902	1 398	523	124	33	97.6	—
713	Amusement, gambling, & recreation industries	7	5 016	5 394	2 497	584	152	6.5	—
7139	Other amusement & recreation services	7	5 016	5 394	2 497	584	152	6.5	—
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
MELBOURNE–TITUSVILLE–PALM BAY, FL MSA									
71	Arts, entertainment, & recreation	19	16 337	15 494	5 516	1 252	423	23.2	—
712	Museums, historical sites, & similar institutions	5	3 043	2 564	930	236	64	81.0	—
7121	Museums, historical sites, & similar institutions	5	3 043	2 564	930	236	64	81.0	—
713	Amusement, gambling, & recreation industries	8	12 115	11 925	4 408	986	349	7.8	—
7139	Other amusement & recreation services	8	12 115	11 925	4 408	986	349	7.8	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
MIAMI–FORT LAUDERDALE, FL CMSA									
71	Arts, entertainment, & recreation	108	190 166	168 240	63 490	17 289	3 710	14.4	2.5
711	Performing arts, spectator sports, & related industries	30	64 178	59 549	18 813	5 614	1 015	3.7	1.8
7111	Performing arts companies	19	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	12	19 667	18 967	4 804	1 478	374	2.6	.7
711110	Theater companies & dinner theaters	12	19 667	18 967	4 804	1 478	374	2.6	.7
7111101	Opera companies	1	D	D	D	D	c	D	D
7111102	Theater companies	11	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	11	D	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	28	48 050	42 891	17 442	4 257	740	33.6	5.2
7121	Museums, historical sites, & similar institutions	28	48 050	42 891	17 442	4 257	740	33.6	5.2
71211	Museums	21	39 903	35 634	14 502	3 556	649	40.2	4.4
712110	Museums	21	39 903	35 634	14 502	3 556	649	40.2	4.4
71213	Zoos & botanical gardens	4	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	50	77 938	65 800	27 235	7 418	1 955	11.5	1.6
7139	Other amusement & recreation services	50	77 938	65 800	27 235	7 418	1 955	11.5	1.6
71391	Golf courses & country clubs	8	33 822	30 305	13 735	3 688	803	—	—
713910	Golf courses & country clubs	8	33 822	30 305	13 735	3 688	803	—	—
71394	Fitness & recreational sports centers	20	25 065	24 713	9 945	2 641	812	30.2	2.2
713940	Fitness & recreational sports centers	20	25 065	24 713	9 945	2 641	812	30.2	2.2
71399	All other amusement & recreation industries	22	19 051	10 782	3 555	1 089	340	7.1	3.5
713990	All other amusement & recreation industries	22	19 051	10 782	3 555	1 089	340	7.1	3.5

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MIAMI-FORT LAUDERDALE, FL CMSA—Con.									
Fort Lauderdale, FL PMSA									
71	Arts, entertainment, & recreation	35	63 957	50 086	18 814	4 766	948	10.7	2.8
711	Performing arts, spectator sports, & related industries	9	13 756	13 561	5 992	1 468	229	1.2	—
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	10	17 638	15 331	5 080	1 282	258	28.0	8.7
7121	Museums, historical sites, & similar institutions	10	17 638	15 331	5 080	1 282	258	28.0	8.7
71211	Museums	9	D	D	D	D	e	D	D
712110	Museums	9	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	16	32 563	21 194	7 742	2 016	461	5.4	.8
7139	Other amusement & recreation services	16	32 563	21 194	7 742	2 016	461	5.4	.8
71391	Golf courses & country clubs	4	16 953	13 762	5 616	1 493	357	—	—
713910	Golf courses & country clubs	4	16 953	13 762	5 616	1 493	357	—	—
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	D	b	D	D
Miami, FL PMSA									
71	Arts, entertainment, & recreation	73	126 209	118 154	44 676	12 523	2 762	16.3	2.4
711	Performing arts, spectator sports, & related industries	21	50 422	45 988	12 821	4 146	786	4.3	2.3
7111	Performing arts companies	11	34 759	31 492	9 088	2 752	514	1.0	.4
71111	Theater companies & dinner theaters	6	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	10	15 663	14 496	3 733	1 394	272	11.7	6.4
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	18	30 412	27 560	12 362	2 975	482	36.9	3.1
7121	Museums, historical sites, & similar institutions	18	30 412	27 560	12 362	2 975	482	36.9	3.1
71211	Museums	12	D	D	D	D	e	D	D
712110	Museums	12	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	45 375	44 606	19 493	5 402	1 494	15.8	2.1
7139	Other amusement & recreation services	34	45 375	44 606	19 493	5 402	1 494	15.8	2.1
71391	Golf courses & country clubs	4	16 869	16 543	8 119	2 195	446	—	—
713910	Golf courses & country clubs	4	16 869	16 543	8 119	2 195	446	—	—
71394	Fitness & recreational sports centers	17	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	17	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	13	D	D	D	D	e	D	D
713990	All other amusement & recreation industries	13	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NAPLES, FL MSA									
71	Arts, entertainment, & recreation	26	77 596	75 917	27 730	7 460	1 617	12.1	1.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events ...	1	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	58 704	58 321	22 663	6 026	1 257	13.3	2.2
7139	Other amusement & recreation services	17	58 704	58 321	22 663	6 026	1 257	13.3	2.2
71391	Golf courses & country clubs	13	46 610	46 717	18 062	4 764	1 012	—	—
713910	Golf courses & country clubs	13	46 610	46 717	18 062	4 764	1 012	—	—
71394	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
OCALA, FL MSA									
71	Arts, entertainment, & recreation	3	2 168	2 022	715	171	63	D	—
713	Amusement, gambling, & recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	D	b	D	D
ORLANDO, FL MSA									
71	Arts, entertainment, & recreation	64	62 637	57 485	20 365	4 340	1 380	19.6	.5
711	Performing arts, spectator sports, & related industries	16	11 486	10 866	2 736	710	199	24.2	.9
7111	Performing arts companies	8	6 294	6 146	1 796	465	150	27.5	.4
71111	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	8	5 192	4 720	940	245	49	20.1	1.4
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	14	20 173	17 980	5 492	929	288	17.1	.5
7121	Museums, historical sites, & similar institutions	14	20 173	17 980	5 492	929	288	17.1	.5
71211	Museums	10	D	D	D	D	c	D	D
712110	Museums	10	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	30 978	28 639	12 137	2 701	893	19.5	.4
7139	Other amusement & recreation services	34	30 978	28 639	12 137	2 701	893	19.5	.4
71391	Golf courses & country clubs	3	11 575	11 012	5 115	1 199	236	D	—
713910	Golf courses & country clubs	3	11 575	11 012	5 115	1 199	236	D	—
71394	Fitness & recreational sports centers	24	17 068	15 873	6 686	1 431	631	15.2	—
713940	Fitness & recreational sports centers	24	17 068	15 873	6 686	1 431	631	15.2	—
71399	All other amusement & recreation industries	7	2 335	1 754	336	71	26	85.0	4.9
713990	All other amusement & recreation industries	7	2 335	1 754	336	71	26	85.0	4.9
PANAMA CITY, FL MSA									
71	Arts, entertainment, & recreation	4	1 419	1 012	398	97	35	94.2	5.8
PENSACOLA, FL MSA									
71	Arts, entertainment, & recreation	17	13 402	12 638	3 973	793	259	10.3	.1
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	4 611	4 675	1 981	364	142	—	.2
7139	Other amusement & recreation services	7	4 611	4 675	1 981	364	142	—	.2

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PUNTA GORDA, FL MSA									
71	Arts, entertainment, & recreation	8	3 662	3 457	1 062	272	90	47.3	5.0
713	Amusement, gambling, & recreation industries	4	3 079	2 899	916	236	81	44.4	—
7139	Other amusement & recreation services	4	3 079	2 899	916	236	81	44.4	—
71399	All other amusement & recreation industries	2	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	D	b	D	D
SARASOTA-BRADENTON, FL MSA									
71	Arts, entertainment, & recreation	49	62 095	58 909	22 617	5 844	1 620	9.9	.5
711	Performing arts, spectator sports, & related industries	16	16 050	16 116	4 744	1 378	452	15.6	.4
7111	Performing arts companies	13	13 818	13 752	4 357	1 257	381	18.1	.5
71111	Theater companies & dinner theaters	8	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	9	12 202	10 146	3 204	829	282	23.0	—
7121	Museums, historical sites, & similar institutions	9	12 202	10 146	3 204	829	282	23.0	—
71211	Museums	6	D	D	D	D	c	D	D
712110	Museums	6	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	33 843	32 647	14 669	3 637	886	2.5	.7
7139	Other amusement & recreation services	24	33 843	32 647	14 669	3 637	886	2.5	.7
71391	Golf courses & country clubs	8	D	D	D	D	f	D	D
713910	Golf courses & country clubs	8	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	9	7 981	7 589	3 691	898	294	2.8	1.6
713940	Fitness & recreational sports centers	9	7 981	7 589	3 691	898	294	2.8	1.6
71399	All other amusement & recreation industries	7	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	D	b	D	D
TALLAHASSEE, FL MSA									
71	Arts, entertainment, & recreation	16	10 574	9 361	2 976	687	280	14.1	2.8
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	c	D	D
7111	Performing arts companies	5	1 319	1 350	380	72	124	34.0	—
712	Museums, historical sites, & similar institutions	6	5 904	4 672	1 326	317	71	11.5	4.7
7121	Museums, historical sites, & similar institutions	6	5 904	4 672	1 326	317	71	11.5	4.7
71219	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D
TAMPA-ST. PETERSBURG-CLEARWATER, FL MSA									
71	Arts, entertainment, & recreation	89	136 218	138 561	46 866	10 895	3 853	13.3	.9
711	Performing arts, spectator sports, & related industries	26	41 567	40 599	10 148	3 050	1 460	5.4	1.0
7111	Performing arts companies	18	10 597	10 143	3 964	1 167	200	13.8	.8
71111	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
71113	Musical groups & artists	8	D	D	D	D	c	D	D
711130	Musical groups & artists	8	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	8	30 970	30 456	6 184	1 883	1 260	2.5	1.1
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	25	38 714	42 945	14 186	2 945	650	23.2	1.3
7121	Museums, historical sites, & similar institutions	25	38 714	42 945	14 186	2 945	650	23.2	1.3
71211	Museums	18	D	D	D	D	e	D	D
712110	Museums	18	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TAMPA—ST. PETERSBURG—CLEARWATER, FL MSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	38	55 937	55 017	22 532	4 900	1 743	12.2	.6
7139	Other amusement & recreation services	38	55 937	55 017	22 532	4 900	1 743	12.2	.6
71391	Golf courses & country clubs	15	35 271	34 457	13 714	2 896	814	11.6	.1
713910	Golf courses & country clubs	15	35 271	34 457	13 714	2 896	814	11.6	.1
71394	Fitness & recreational sports centers	17	19 011	19 137	8 211	1 862	881	5.9	1.6
713940	Fitness & recreational sports centers	17	19 011	19 137	8 211	1 862	881	5.9	1.6
71399	All other amusement & recreation industries	6	1 655	1 423	607	142	48	98.9	1.1
713990	All other amusement & recreation industries	6	1 655	1 423	607	142	48	98.9	1.1
WEST PALM BEACH—BOCA RATON, FL MSA									
71	Arts, entertainment, & recreation	97	280 996	276 915	103 550	31 381	5 923	13.5	.5
711	Performing arts, spectator sports, & related industries	22	41 016	40 569	10 068	2 697	553	2.0	2.0
7111	Performing arts companies	18	18 447	17 333	5 460	1 312	332	2.2	4.4
71111	Theater companies & dinner theaters	12	11 597	10 589	3 833	877	260	3.6	7.0
711110	Theater companies & dinner theaters	12	11 597	10 589	3 833	877	260	3.6	7.0
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	11	D	D	D	D	e	D	D
71113	Musical groups & artists	4	D	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	4	22 569	23 236	4 608	1 385	221	1.8	—
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	20	32 635	25 183	6 203	1 499	288	71.3	.9
7121	Museums, historical sites, & similar institutions	20	32 635	25 183	6 203	1 499	288	71.3	.9
71211	Museums	16	27 035	20 198	4 954	1 220	220	70.2	.9
712110	Museums	16	27 035	20 198	4 954	1 220	220	70.2	.9
71213	Zoos & botanical gardens	2	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	55	207 345	211 163	87 279	27 185	5 082	6.7	.1
7139	Other amusement & recreation services	55	207 345	211 163	87 279	27 185	5 082	6.7	.1
71391	Golf courses & country clubs	38	181 392	184 918	75 842	23 882	4 436	3.1	—
713910	Golf courses & country clubs	38	181 392	184 918	75 842	23 882	4 436	3.1	—
71394	Fitness & recreational sports centers	8	19 615	19 666	8 469	2 447	478	35.4	1.0
713940	Fitness & recreational sports centers	8	19 615	19 666	8 469	2 447	478	35.4	1.0
71399	All other amusement & recreation industries	9	6 338	6 579	2 968	856	168	22.1	.7
713990	All other amusement & recreation industries	9	6 338	6 579	2 968	856	168	22.1	.7
AREA OUTSIDE FLORIDA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	57	49 556	48 012	21 033	6 078	1 362	17.8	15.9
711	Performing arts, spectator sports, & related industries	11	D	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	19	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	19	D	D	D	D	c	D	D
71211	Museums	15	D	D	D	D	c	D	D
712110	Museums	15	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	27	38 663	38 261	18 125	5 332	1 151	11.7	20.1
7139	Other amusement & recreation services	27	38 663	38 261	18 125	5 332	1 151	11.7	20.1
71391	Golf courses & country clubs	12	33 412	33 133	15 934	4 771	1 002	6.5	23.0
713910	Golf courses & country clubs	12	33 412	33 133	15 934	4 771	1 002	6.5	23.0
71394	Fitness & recreational sports centers	11	4 612	4 494	1 935	498	130	38.5	.4
713940	Fitness & recreational sports centers	11	4 612	4 494	1 935	498	130	38.5	.4

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALACHUA COUNTY, FL								
71	Arts, entertainment, & recreation	52	26 539	7 035	1 670	785	29.5	2.7
711	Performing arts, spectator sports, & related industries	12	8 430	1 790	358	53	33.3	—
7111	Performing arts companies	3	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	18 109	5 245	1 312	732	27.7	3.9
7139	Other amusement & recreation services	36	16 412	4 910	1 228	686	26.0	4.3
71391	Golf courses & country clubs	5	6 027	1 576	409	211	21.5	—
713910	Golf courses & country clubs	5	6 027	1 576	409	211	21.5	—
71394	Fitness & recreational sports centers	17	7 301	2 569	614	361	27.6	4.4
713940	Fitness & recreational sports centers	17	7 301	2 569	614	361	27.6	4.4
BAKER COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BAY COUNTY, FL								
71	Arts, entertainment, & recreation	89	59 801	14 019	2 693	1 263	25.9	4.1
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	75	55 645	12 762	2 447	1 157	26.4	3.9
7131	Amusement parks & arcades	10	12 000	3 769	572	453	13.5	1.3
71311	Amusement & theme parks	3	D	D	D	e	D	D
713110	Amusement & theme parks	3	D	D	D	e	D	D
71312	Amusement arcades	7	D	D	D	c	D	D
713120	Amusement arcades	7	D	D	D	c	D	D
7139	Other amusement & recreation services	63	D	D	D	f	D	D
71391	Golf courses & country clubs	8	11 463	3 259	637	191	28.3	1.1
713910	Golf courses & country clubs	8	11 463	3 259	637	191	28.3	1.1
71393	Marinas	16	16 815	1 831	495	142	21.7	—
713930	Marinas	16	16 815	1 831	495	142	21.7	—
71394	Fitness & recreational sports centers	8	2 133	603	159	84	36.3	—
713940	Fitness & recreational sports centers	8	2 133	603	159	84	36.3	—
71399	All other amusement & recreation industries	28	10 079	2 358	339	193	47.9	15.3
713990	All other amusement & recreation industries	28	10 079	2 358	339	193	47.9	15.3
BRADFORD COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BREVARD COUNTY, FL								
71	Arts, entertainment, & recreation	131	125 397	24 990	6 145	2 239	16.7	4.2
711	Performing arts, spectator sports, & related industries	21	D	D	D	e	D	D
7111	Performing arts companies	7	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
71211	Museums	2	D	D	D	e	D	D
712110	Museums	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	108	D	D	D	g	D	D
7131	Amusement parks & arcades	10	3 451	550	164	106	54.1	18.6
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	95	D	D	D	g	D	D
71391	Golf courses & country clubs	8	10 951	3 353	749	277	23.5	—
713910	Golf courses & country clubs	8	10 951	3 353	749	277	23.5	—
71393	Marinas	23	15 051	2 834	687	149	50.8	10.9
713930	Marinas	23	15 051	2 834	687	149	50.8	10.9
71394	Fitness & recreational sports centers	32	7 023	2 342	662	276	56.1	9.3
713940	Fitness & recreational sports centers	32	7 023	2 342	662	276	56.1	9.3
71395	Bowling centers	7	6 016	1 768	375	166	—	7.0
713950	Bowling centers	7	6 016	1 768	375	166	—	7.0
71399	All other amusement & recreation industries	25	D	D	D	c	D	D
713990	All other amusement & recreation industries	25	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROWARD COUNTY, FL								
71	Arts, entertainment, & recreation	623	762 541	209 194	54 230	9 598	10.6	17.7
711	Performing arts, spectator sports, & related industries	253	400 504	120 264	32 128	3 203	6.7	5.0
7111	Performing arts companies	47	16 204	4 503	987	440	11.8	1.6
71111	Theater companies & dinner theaters	8	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	b	D	D
71113	Musical groups & artists	26	5 303	1 443	252	246	17.0	4.6
711130	Musical groups & artists	26	5 303	1 443	252	246	17.0	4.6
7111309	Other music groups & artists	26	5 303	1 443	252	246	17.0	4.6
71119	Other performing arts companies	12	D	D	D	c	D	D
711190	Other performing arts companies	12	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	c	D	D
7112	Spectator sports	80	219 432	94 763	26 232	2 143	4.2	5.3
71121	Spectator sports	80	219 432	94 763	26 232	2 143	4.2	5.3
711211	Sports teams & clubs	4	124 222	78 251	19 765	522	—	3.0
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	g	D	D
7112123	Horse racetrack operation	5	D	D	D	g	D	D
711219	Other spectator sports	71	D	D	D	e	D	D
7112191	Professional athletes	12	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	59	20 679	5 726	1 279	362	33.3	23.2
7113	Promoters of performing arts, sports, & similar events	31	132 566	13 706	3 417	387	4.3	5.1
71132	Promoters of performing arts, sports, & similar events w/o facil	24	124 652	11 747	3 105	203	4.5	1.2
711320	Promoters of performing arts, sports, & similar events w/o facil	24	124 652	11 747	3 105	203	4.5	1.2
7114	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
71141	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
711410	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
7115	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
71151	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
711510	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
713	Amusement, gambling, & recreation industries	366	361 449	88 787	22 098	6 382	15.0	31.8
7131	Amusement parks & arcades	18	9 677	2 219	467	197	23.5	51.7
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7132	Gambling industries	13	91 224	14 912	3 626	1 203	3.9	81.7
71329	Other gambling industries	10	D	D	D	f	D	D
713290	Other gambling industries	10	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	10	D	D	D	f	D	D
7139	Other amusement & recreation services	335	260 548	71 656	18 005	4 982	18.5	13.6
71391	Golf courses & country clubs	45	85 117	29 233	7 675	2 037	5.3	1.5
713910	Golf courses & country clubs	45	85 117	29 233	7 675	2 037	5.3	1.5
71393	Marinas	81	59 641	14 528	3 666	689	23.8	11.1
713930	Marinas	81	59 641	14 528	3 666	689	23.8	11.1
71394	Fitness & recreational sports centers	120	79 272	19 034	4 539	1 493	20.6	27.6
713940	Fitness & recreational sports centers	120	79 272	19 034	4 539	1 493	20.6	27.6
7139405	Roller skating rinks	7	D	D	D	b	D	D
71395	Bowling centers	19	16 525	4 188	1 058	391	9.4	17.4
713950	Bowling centers	19	16 525	4 188	1 058	391	9.4	17.4
71399	All other amusement & recreation industries	70	19 993	4 673	1 067	372	58.4	14.2
713990	All other amusement & recreation industries	70	19 993	4 673	1 067	372	58.4	14.2
7139902	Concession operators of amusement devices & rides	12	2 450	260	62	33	69.9	23.5
7139904	Miniature golf courses	3	2 159	1 585	326	103	—	7.7
7139905	Coin-operated amusement devices (except slot machine operation)	14	4 979	537	103	26	57.0	1.1
CALHOUN COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHARLOTTE COUNTY, FL								
71	Arts, entertainment, & recreation	31	21 619	6 119	1 481	515	37.6	.8
713	Amusement, gambling, & recreation industries	25	20 404	5 938	1 445	507	34.3	.8
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	11	13 780	4 060	999	351	36.2	1.2
713910	Golf courses & country clubs	11	13 780	4 060	999	351	36.2	1.2
71393	Marinas	6	3 419	765	193	40	22.8	—
713930	Marinas	6	3 419	765	193	40	22.8	—
CITRUS COUNTY, FL								
71	Arts, entertainment, & recreation	42	19 475	5 797	1 372	467	29.7	15.3
713	Amusement, gambling, & recreation industries	38	19 356	5 720	1 356	463	29.5	15.2
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71391	Golf courses & country clubs	12	12 833	4 016	946	303	11.2	22.0
713910	Golf courses & country clubs	12	12 833	4 016	946	303	11.2	22.0
71393	Marinas	6	3 117	623	128	49	73.3	—
713930	Marinas	6	3 117	623	128	49	73.3	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLAY COUNTY, FL								
71	Arts, entertainment, & recreation	29	24 927	8 094	2 298	700	15.8	.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	6 593	2 654	633	228	26.6	—
713940	Fitness & recreational sports centers	10	6 593	2 654	633	228	26.6	—
COLLIER COUNTY, FL								
71	Arts, entertainment, & recreation	94	85 429	30 450	8 228	1 785	15.8	7.3
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	74	75 750	28 542	7 890	1 710	15.5	6.7
7139	Other amusement & recreation services	72	D	D	D	g	D	D
71391	Golf courses & country clubs	20	52 644	22 346	6 273	1 272	9.9	8.5
713910	Golf courses & country clubs	20	52 644	22 346	6 273	1 272	9.9	8.5
71393	Marinas	20	13 932	3 600	896	152	15.5	.7
713930	Marinas	20	13 932	3 600	896	152	15.5	.7
71394	Fitness & recreational sports centers	16	4 232	1 252	373	153	40.1	6.5
713940	Fitness & recreational sports centers	16	4 232	1 252	373	153	40.1	6.5
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
COLUMBIA COUNTY, FL								
71	Arts, entertainment, & recreation	14	5 547	1 651	397	189	18.7	7.4
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
DADE COUNTY, FL								
71	Arts, entertainment, & recreation	546	765 145	222 708	45 730	6 853	11.3	9.2
711	Performing arts, spectator sports, & related industries	251	422 302	155 261	29 008	2 962	10.6	5.0
7111	Performing arts companies	36	13 605	4 250	811	110	23.2	14.2
71113	Musical groups & artists	22	6 976	1 684	289	47	27.0	6.6
711130	Musical groups & artists	22	6 976	1 684	289	47	27.0	6.6
7111309	Other music groups & artists	22	6 976	1 684	289	47	27.0	6.6
71119	Other performing arts companies	8	D	D	D	b	D	D
711190	Other performing arts companies	8	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	b	D	D
7112	Spectator sports	61	254 946	122 583	22 830	1 749	5.0	5.8
71121	Spectator sports	61	254 946	122 583	22 830	1 749	5.0	5.8
711211	Sports teams & clubs	3	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	f	D	D
7112122	Auto racetrack operation	3	D	D	D	b	D	D
7112123	Horse racetrack operation	5	D	D	D	f	D	D
711219	Other spectator sports	50	D	D	D	e	D	D
7112191	Professional athletes	12	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	38	13 106	4 025	877	185	40.1	24.8
7113	Promoters of performing arts, sports, & similar events	34	101 479	14 145	2 562	771	16.8	1.1
71131	Promoters of performing arts, sports, & similar events w/facility	6	14 671	4 638	299	356	7.8	.3
711310	Promoters of performing arts, sports, & similar events w/facility	6	14 671	4 638	299	356	7.8	.3
71132	Promoters of performing arts, sports, & similar events w/o facil	28	86 808	9 507	2 263	415	18.4	1.3
711320	Promoters of performing arts, sports, & similar events w/o facil	28	86 808	9 507	2 263	415	18.4	1.3
7114	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
71141	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
711410	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
7115	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8
71151	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8
711510	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DADE COUNTY, FL—Con.								
71	Arts, entertainment, & recreation—Con.							
712	Museums, historical sites, & similar institutions	6	14 329	3 913	952	236	12.4	8.0
7121	Museums, historical sites, & similar institutions	6	14 329	3 913	952	236	12.4	8.0
71213	Zoos & botanical gardens	2	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	289	328 514	63 534	15 770	3 655	12.2	14.7
7131	Amusement parks & arcades	18	9 546	2 204	454	353	14.3	5.9
71312	Amusement arcades	14	D	D	D	c	D	D
713120	Amusement arcades	14	D	D	D	c	D	D
7132	Gambling industries	8	164 908	17 054	4 448	332	.1	18.9
71321	Casinos (except casino hotels)	5	D	D	D	e	D	D
713210	Casinos (except casino hotels)	5	D	D	D	e	D	D
71329	Other gambling industries	3	D	D	D	a	D	D
713290	Other gambling industries	3	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	a	D	D
7139	Other amusement & recreation services	263	154 060	44 276	10 868	2 970	25.1	10.7
71391	Golf courses & country clubs	27	52 819	19 594	5 305	1 033	3.8	11.6
713910	Golf courses & country clubs	27	52 819	19 594	5 305	1 033	3.8	11.6
71393	Marinas	39	21 956	5 711	1 341	251	45.9	14.9
713930	Marinas	39	21 956	5 711	1 341	251	45.9	14.9
71394	Fitness & recreational sports centers	120	54 438	13 085	3 017	1 331	27.0	6.2
713940	Fitness & recreational sports centers	120	54 438	13 085	3 017	1 331	27.0	6.2
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	3	3 297	938	215	73	—	—
713950	Bowling centers	3	3 297	938	215	73	—	—
71399	All other amusement & recreation industries	74	21 550	4 948	990	282	55.3	17.3
713990	All other amusement & recreation industries	74	21 550	4 948	990	282	55.3	17.3
7139901	Dance studios & halls	5	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	11	3 213	767	195	64	30.3	42.3
DESOTO COUNTY, FL								
71	Arts, entertainment, & recreation	6	2 124	684	159	46	25.8	20.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
DIXIE COUNTY, FL								
71	Arts, entertainment, & recreation	4	866	158	40	16	92.6	7.4
DUVAL COUNTY, FL								
71	Arts, entertainment, & recreation	173	187 580	94 311	26 855	2 808	11.2	4.6
711	Performing arts, spectator sports, & related industries	42	109 284	72 079	21 303	684	4.9	3.5
7112	Spectator sports	15	D	D	D	e	D	D
71121	Spectator sports	15	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	b	D	D
711219	Other spectator sports	9	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	131	78 296	22 232	5 552	2 124	20.1	6.3
7131	Amusement parks & arcades	7	3 081	777	271	104	—	10.5
71312	Amusement arcades	7	3 081	777	271	104	—	10.5
713120	Amusement arcades	7	3 081	777	271	104	—	10.5
7139	Other amusement & recreation services	124	75 215	21 455	5 281	2 020	20.9	6.1
71391	Golf courses & country clubs	14	24 458	8 046	2 017	578	8.8	4.5
713910	Golf courses & country clubs	14	24 458	8 046	2 017	578	8.8	4.5
71393	Marinas	18	17 779	4 178	1 074	248	1.9	4.9
713930	Marinas	18	17 779	4 178	1 074	248	1.9	4.9
71394	Fitness & recreational sports centers	46	15 011	4 602	1 041	776	44.4	8.2
713940	Fitness & recreational sports centers	46	15 011	4 602	1 041	776	44.4	8.2
7139405	Roller skating rinks	6	D	D	D	b	D	D
71395	Bowling centers	11	7 188	2 363	584	228	10.9	4.5
713950	Bowling centers	11	7 188	2 363	584	228	10.9	4.5
71399	All other amusement & recreation industries	35	10 779	2 266	565	190	53.9	9.8
713990	All other amusement & recreation industries	35	10 779	2 266	565	190	53.9	9.8
7139905	Coin-operated amusement devices (except slot machine operation)	13	4 913	1 013	232	68	38.7	12.9

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ESCAMBIA COUNTY, FL								
71	Arts, entertainment, & recreation	80	47 159	10 960	2 547	985	35.1	4.6
711	Performing arts, spectator sports, & related industries	17	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	12 570	704	170	33	68.3	—
71132	Promoters of performing arts, sports, & similar events w/o facil	5	12 570	704	170	33	68.3	—
711320	Promoters of performing arts, sports, & similar events w/o facil	5	12 570	704	170	33	68.3	—
713	Amusement, gambling, & recreation industries	62	D	D	D	f	D	D
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	7 312	2 359	566	244	38.9	14.6
713940	Fitness & recreational sports centers	21	7 312	2 359	566	244	38.9	14.6
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
FLAGLER COUNTY, FL								
71	Arts, entertainment, & recreation	18	10 975	3 464	861	226	10.5	.3
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
FRANKLIN COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GADSDEN COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLADES COUNTY, FL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
GULF COUNTY, FL								
71	Arts, entertainment, & recreation	3	799	180	35	8	100.0	—
HAMILTON COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARDEE COUNTY, FL								
71	Arts, entertainment, & recreation	6	1 280	225	51	23	42.0	1.3
HENDRY COUNTY, FL								
71	Arts, entertainment, & recreation	11	7 208	1 563	431	166	7.5	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71393	Marinas	3	4 302	590	160	50	—	—
713930	Marinas	3	4 302	590	160	50	—	—
HERNANDO COUNTY, FL								
71	Arts, entertainment, & recreation	22	17 061	5 989	1 089	421	11.8	4.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71391	Golf courses & country clubs	9	10 150	3 008	696	235	3.4	4.3
713910	Golf courses & country clubs	9	10 150	3 008	696	235	3.4	4.3
HIGHLANDS COUNTY, FL								
71	Arts, entertainment, & recreation	15	10 330	2 882	749	217	26.7	12.9
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71391	Golf courses & country clubs	8	8 057	2 163	572	165	30.2	16.5
713910	Golf courses & country clubs	8	8 057	2 163	572	165	30.2	16.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HILLSBOROUGH COUNTY, FL								
71	Arts, entertainment, & recreation	268	564 092	197 758	50 614	8 365	5.2	5.5
711	Performing arts, spectator sports, & related industries	89	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	22	D	D	D	g	D	D
71121	Spectator sports	22	D	D	D	g	D	D
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	4	D	D	D	f	D	D
711219	Other spectator sports	12	D	D	D	b	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
7115	Independent artists, writers, & performers	31	7 488	1 802	343	91	54.2	4.1
71151	Independent artists, writers, & performers	31	7 488	1 802	343	91	54.2	4.1
711510	Independent artists, writers, & performers	31	7 488	1 802	343	91	54.2	4.1
713	Amusement, gambling, & recreation industries	177	319 824	80 779	19 428	6 293	5.9	6.7
7131	Amusement parks & arcades	19	D	D	D	h	D	D
71311	Amusement & theme parks	3	D	D	D	h	D	D
713110	Amusement & theme parks	3	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7132	Gambling industries	8	24 148	12 459	3 174	917	6.0	—
71329	Other gambling industries	7	D	D	D	f	D	D
713290	Other gambling industries	7	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	7	D	D	D	f	D	D
7139	Other amusement & recreation services	150	D	D	D	h	D	D
71391	Golf courses & country clubs	26	44 956	12 556	3 168	1 256	6.1	7.7
713910	Golf courses & country clubs	26	44 956	12 556	3 168	1 256	6.1	7.7
71394	Fitness & recreational sports centers	58	30 663	7 981	2 145	793	20.7	44.1
713940	Fitness & recreational sports centers	58	30 663	7 981	2 145	793	20.7	44.1
7139405	Roller skating rinks	8	2 851	785	183	96	10.6	7.8
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	48	D	D	D	c	D	D
713990	All other amusement & recreation industries	48	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	17	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	D	D	b	D	D
HOLMES COUNTY, FL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
INDIAN RIVER COUNTY, FL								
71	Arts, entertainment, & recreation	41	24 828	10 046	2 528	646	13.1	13.9
711	Performing arts, spectator sports, & related industries	11	4 300	700	194	25	11.4	4.4
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	30	20 528	9 346	2 334	621	13.4	15.9
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71391	Golf courses & country clubs	7	12 074	5 134	1 268	313	10.0	21.6
713910	Golf courses & country clubs	7	12 074	5 134	1 268	313	10.0	21.6
71394	Fitness & recreational sports centers	8	4 254	2 533	666	176	6.6	10.2
713940	Fitness & recreational sports centers	8	4 254	2 533	666	176	6.6	10.2
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
JACKSON COUNTY, FL								
71	Arts, entertainment, & recreation	7	1 803	492	85	51	50.9	1.0
713	Amusement, gambling, & recreation industries	7	1 803	492	85	51	50.9	1.0
7139	Other amusement & recreation services	7	1 803	492	85	51	50.9	1.0
JEFFERSON COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAKE COUNTY, FL								
71	Arts, entertainment, & recreation	49	20 837	6 150	1 539	503	53.3	2.3
711	Performing arts, spectator sports, & related industries	14	2 262	581	116	56	29.6	19.2
713	Amusement, gambling, & recreation industries	35	18 575	5 569	1 423	447	56.1	.3
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	11	11 711	4 080	1 040	297	61.5	.2
713910	Golf courses & country clubs	11	11 711	4 080	1 040	297	61.5	.2
71394	Fitness & recreational sports centers	10	1 755	485	143	63	77.6	—
713940	Fitness & recreational sports centers	10	1 755	485	143	63	77.6	—
LEE COUNTY, FL								
71	Arts, entertainment, & recreation	154	123 089	31 148	8 218	2 408	21.1	20.3
711	Performing arts, spectator sports, & related industries	31	D	D	D	f	D	D
7111	Performing arts companies	8	4 753	1 549	485	129	11.7	—
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7112	Spectator sports	11	12 196	3 367	1 072	462	13.3	1.3
71121	Spectator sports	11	12 196	3 367	1 072	462	13.3	1.3
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	121	102 005	25 227	6 468	1 775	22.5	24.3
7132	Gambling industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	113	D	D	D	g	D	D
71391	Golf courses & country clubs	19	31 706	11 781	3 294	826	6.0	.9
713910	Golf courses & country clubs	19	31 706	11 781	3 294	826	6.0	.9
71393	Marinas	31	21 834	4 633	1 079	219	41.7	.6
713930	Marinas	31	21 834	4 633	1 079	219	41.7	.6
71394	Fitness & recreational sports centers	34	10 834	3 330	834	333	53.5	22.6
713940	Fitness & recreational sports centers	34	10 834	3 330	834	333	53.5	22.6
7139405	Roller skating rinks	5	1 785	351	96	48	77.0	21.8
71395	Bowling centers	5	3 163	591	146	62	30.8	—
713950	Bowling centers	5	3 163	591	146	62	30.8	—
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
LEON COUNTY, FL								
71	Arts, entertainment, & recreation	60	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	42	20 477	5 922	1 314	673	22.8	17.6
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71391	Golf courses & country clubs	5	9 372	2 991	640	234	11.5	—
713910	Golf courses & country clubs	5	9 372	2 991	640	234	11.5	—
71394	Fitness & recreational sports centers	19	5 779	1 785	491	329	35.3	15.3
713940	Fitness & recreational sports centers	19	5 779	1 785	491	329	35.3	15.3
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
LEVY COUNTY, FL								
71	Arts, entertainment, & recreation	14	3 218	710	161	57	69.4	12.6
713	Amusement, gambling, & recreation industries	10	2 380	595	136	50	79.2	.4
7139	Other amusement & recreation services	10	2 380	595	136	50	79.2	.4
MADISON COUNTY, FL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
MANATEE COUNTY, FL								
71	Arts, entertainment, & recreation	63	34 146	9 862	1 554	470	56.3	8.9
711	Performing arts, spectator sports, & related industries	16	10 610	3 168	277	28	70.3	—
7112	Spectator sports	6	D	D	D	a	D	D
71121	Spectator sports	6	D	D	D	a	D	D
711219	Other spectator sports	6	D	D	D	a	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	47	23 536	6 694	1 277	442	50.0	12.9
7139	Other amusement & recreation services	41	D	D	D	e	D	D
71393	Marinas	9	4 436	1 206	295	50	27.0	17.1
713930	Marinas	9	4 436	1 206	295	50	27.0	17.1
71394	Fitness & recreational sports centers	8	2 495	767	139	86	45.8	40.5
713940	Fitness & recreational sports centers	8	2 495	767	139	86	45.8	40.5
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
MARION COUNTY, FL								
71	Arts, entertainment, & recreation	53	37 865	10 670	2 589	889	14.2	1.2
711	Performing arts, spectator sports, & related industries	20	5 756	1 632	418	118	50.5	—
7112	Spectator sports	16	5 251	1 465	389	105	54.4	—
71121	Spectator sports	16	5 251	1 465	389	105	54.4	—
711219	Other spectator sports	16	5 251	1 465	389	105	54.4	—
7112192	Racing (except racetrack operation)	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	32 109	9 038	2 171	771	7.7	1.4
7131	Amusement parks & arcades	5	D	D	D	e	D	D
71311	Amusement & theme parks	2	D	D	D	e	D	D
713110	Amusement & theme parks	2	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71391	Golf courses & country clubs	7	5 449	1 534	378	130	4.4	1.4
713910	Golf courses & country clubs	7	5 449	1 534	378	130	4.4	1.4
71394	Fitness & recreational sports centers	9	2 813	860	199	109	6.7	11.0
713940	Fitness & recreational sports centers	9	2 813	860	199	109	6.7	11.0
MARTIN COUNTY, FL								
71	Arts, entertainment, & recreation	56	73 301	18 459	4 855	1 173	31.1	16.5
711	Performing arts, spectator sports, & related industries	14	11 303	1 364	320	111	11.4	12.1
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	42	61 998	17 095	4 535	1 062	34.7	17.3
7139	Other amusement & recreation services	39	D	D	D	g	D	D
71391	Golf courses & country clubs	14	35 019	14 297	3 849	863	5.7	26.1
713910	Golf courses & country clubs	14	35 019	14 297	3 849	863	5.7	26.1
71393	Marinas	13	7 127	1 229	326	80	20.4	20.7
713930	Marinas	13	7 127	1 229	326	80	20.4	20.7
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
MONROE COUNTY, FL								
71	Arts, entertainment, & recreation	106	72 571	23 457	3 535	804	34.2	4.2
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
71212	Historical sites	3	D	D	D	b	D	D
712120	Historical sites	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	91	46 243	11 177	2 843	667	52.2	3.8
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	88	D	D	D	f	D	D
71391	Golf courses & country clubs	4	5 376	1 857	473	89	2.6	—
713910	Golf courses & country clubs	4	5 376	1 857	473	89	2.6	—
71393	Marinas	34	21 907	3 723	965	188	59.9	4.4
713930	Marinas	34	21 907	3 723	965	188	59.9	4.4
71394	Fitness & recreational sports centers	18	7 676	2 807	714	213	54.5	4.1
713940	Fitness & recreational sports centers	18	7 676	2 807	714	213	54.5	4.1
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
NASSAU COUNTY, FL								
71	Arts, entertainment, & recreation	20	7 366	3 300	665	106	58.8	4.0
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
OKALOOSA COUNTY, FL								
71	Arts, entertainment, & recreation	59	29 964	8 465	1 490	1 283	33.8	8.9
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	53	27 632	7 689	1 338	1 243	36.0	9.7
7131	Amusement parks & arcades	8	7 514	2 456	232	740	29.7	7.0
7139	Other amusement & recreation services	44	D	D	D	e	D	D
71393	Marinas	10	4 909	1 102	259	53	29.6	12.2
713930	Marinas	10	4 909	1 102	259	53	29.6	12.2
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	6 891	1 751	351	182	60.0	18.2
713990	All other amusement & recreation industries	15	6 891	1 751	351	182	60.0	18.2
OKEECHOBEE COUNTY, FL								
71	Arts, entertainment, & recreation	7	3 753	535	108	31	68.9	16.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ORANGE COUNTY, FL								
71	Arts, entertainment, & recreation	325	3 314 175	621 821	144 139	32 867	1.9	1.1
711	Performing arts, spectator sports, & related industries	147	222 255	82 599	18 537	1 626	15.9	8.4
7111	Performing arts companies	39	35 898	11 474	2 445	542	9.4	4.4
71111	Theater companies & dinner theaters	15	D	D	D	e	D	D
711110	Theater companies & dinner theaters	15	D	D	D	e	D	D
7111102	Theater companies	13	D	D	D	c	D	D
71113	Musical groups & artists	13	14 000	4 103	1 018	97	12.6	—
711130	Musical groups & artists	13	14 000	4 103	1 018	97	12.6	—
7111309	Other music groups & artists	13	14 000	4 103	1 018	97	12.6	—
71119	Other performing arts companies	9	D	D	D	b	D	D
711190	Other performing arts companies	9	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	8	D	D	D	b	D	D
7112	Spectator sports	29	93 979	54 214	11 961	301	21.6	2.2
71121	Spectator sports	29	93 979	54 214	11 961	301	21.6	2.2
711211	Sports teams & clubs	4	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	24	D	D	D	b	D	D
7112191	Professional athletes	19	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	17	45 792	6 599	1 322	400	13.6	30.0
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	21	13 770	2 283	536	174	7.3	1.2
71141	Agents/managers for artists, athletes, & other public figures	21	13 770	2 283	536	174	7.3	1.2
711410	Agents/managers for artists, athletes, & other public figures	21	13 770	2 283	536	174	7.3	1.2
7115	Independent artists, writers, & performers	41	32 816	8 029	2 273	209	13.5	3.5
71151	Independent artists, writers, & performers	41	32 816	8 029	2 273	209	13.5	3.5
711510	Independent artists, writers, & performers	41	32 816	8 029	2 273	209	13.5	3.5
712	Museums, historical sites, & similar institutions	4	6 267	3 920	954	191	10.5	9.7
7121	Museums, historical sites, & similar institutions	4	6 267	3 920	954	191	10.5	9.7
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ORANGE COUNTY, FL—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	174	3 085 653	535 302	124 648	31 050	.9	.5
7131	Amusement parks & arcades	29	2 926 536	486 672	114 946	28 035	.1	.1
71311	Amusement & theme parks	14	D	D	D	D	D	D
713110	Amusement & theme parks	14	D	D	D	D	D	D
7131101	Waterparks	4	D	D	D	D	D	D
7131102	Amusement parks (except waterparks)	10	D	D	D	D	D	D
71312	Amusement arcades	15	D	D	D	D	D	D
713120	Amusement arcades	15	D	D	D	D	D	D
7139	Other amusement & recreation services	145	159 117	48 630	9 702	3 015	15.8	8.4
71391	Golf courses & country clubs	26	95 513	33 365	6 048	1 711	4.4	4.2
713910	Golf courses & country clubs	26	95 513	33 365	6 048	1 711	4.4	4.2
71394	Fitness & recreational sports centers	44	19 644	5 566	1 299	552	36.8	10.7
713940	Fitness & recreational sports centers	44	19 644	5 566	1 299	552	36.8	10.7
71395	Bowling centers	17	10 992	3 252	856	299	10.6	7.5
713950	Bowling centers	17	10 992	3 252	856	299	10.6	7.5
71399	All other amusement & recreation industries	57	D	D	D	D	D	D
713990	All other amusement & recreation industries	57	D	D	D	D	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	D	D	D
7139904	Miniature golf courses	4	5 754	666	184	66	38.5	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	D	D	D	D	D	D
OSCEOLA COUNTY, FL								
71	Arts, entertainment, & recreation	65	87 756	24 676	4 486	1 336	9.3	28.5
711	Performing arts, spectator sports, & related industries	11	16 391	3 645	831	304	9.4	3.6
7111	Performing arts companies	7	D	D	D	D	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	D	D
7111103	Dinner theaters	3	D	D	D	D	D	D
713	Amusement, gambling, & recreation industries	54	71 365	21 031	3 655	1 032	9.3	34.2
7131	Amusement parks & arcades	8	31 715	8 775	1 269	303	2.0	63.5
71311	Amusement & theme parks	5	D	D	D	D	D	D
713110	Amusement & theme parks	5	D	D	D	D	D	D
7131101	Waterparks	1	D	D	D	D	D	D
7139	Other amusement & recreation services	46	39 650	12 256	2 386	729	15.0	10.7
71391	Golf courses & country clubs	9	13 816	3 723	785	301	25.0	.1
713910	Golf courses & country clubs	9	13 816	3 723	785	301	25.0	.1
71394	Fitness & recreational sports centers	8	10 686	5 210	877	239	4.3	—
713940	Fitness & recreational sports centers	8	10 686	5 210	877	239	4.3	—
71399	All other amusement & recreation industries	24	13 606	3 051	660	168	11.8	31.1
713990	All other amusement & recreation industries	24	13 606	3 051	660	168	11.8	31.1
7139902	Concession operators of amusement devices & rides	4	1 904	617	135	31	13.3	—
7139904	Miniature golf courses	5	2 751	462	103	40	25.1	55.6
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	D	D	D
PALM BEACH COUNTY, FL								
71	Arts, entertainment, & recreation	436	416 275	125 982	30 050	7 176	18.1	7.8
711	Performing arts, spectator sports, & related industries	165	D	D	D	D	D	D
7111	Performing arts companies	35	D	D	D	D	D	D
71111	Theater companies & dinner theaters	9	6 280	2 522	773	193	29.1	5.4
711110	Theater companies & dinner theaters	9	6 280	2 522	773	193	29.1	5.4
71113	Musical groups & artists	22	7 888	1 497	365	74	13.9	6.5
711130	Musical groups & artists	22	7 888	1 497	365	74	13.9	6.5
7111309	Other music groups & artists	22	7 888	1 497	365	74	13.9	6.5
7112	Spectator sports	35	62 623	23 385	3 910	920	12.0	3.5
71121	Spectator sports	35	62 623	23 385	3 910	920	12.0	3.5
711212	Racetracks	2	D	D	D	D	D	D
711219	Other spectator sports	29	25 056	11 673	1 412	107	18.3	8.7
7112191	Professional athletes	16	19 665	10 258	1 100	40	18.3	1.5
7112192	Racing (except racetrack operation)	13	5 391	1 415	312	67	18.1	34.9
7113	Promoters of performing arts, sports, & similar events	16	39 992	6 501	786	132	3.7	24.2
71132	Promoters of performing arts, sports, & similar events w/o facil	12	38 468	5 983	585	105	3.1	23.7
711320	Promoters of performing arts, sports, & similar events w/o facil	12	38 468	5 983	585	105	3.1	23.7
7114	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
71141	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
711410	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
7115	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
71151	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
711510	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
712	Museums, historical sites, & similar institutions	4	D	D	D	D	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PALM BEACH COUNTY, FL—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	267	249 215	83 083	22 035	5 489	19.7	6.8
7131	Amusement parks & arcades	10	10 494	2 481	455	167	7.1	—
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	253	232 254	78 412	21 148	5 164	19.6	7.3
71391	Golf courses & country clubs	47	107 276	40 727	10 895	2 473	10.6	6.3
713910	Golf courses & country clubs	47	107 276	40 727	10 895	2 473	10.6	6.3
71393	Marinas	30	20 245	3 455	982	190	19.3	7.7
713930	Marinas	30	20 245	3 455	982	190	19.3	7.7
71394	Fitness & recreational sports centers	104	78 529	27 564	8 164	2 145	21.3	8.2
713940	Fitness & recreational sports centers	104	78 529	27 564	8 164	2 145	21.3	8.2
71395	Bowling centers	7	5 520	1 603	336	107	16.9	8.6
713950	Bowling centers	7	5 520	1 603	336	107	16.9	8.6
71399	All other amusement & recreation industries	65	20 684	5 063	771	249	60.5	8.9
713990	All other amusement & recreation industries	65	20 684	5 063	771	249	60.5	8.9
7139902	Concession operators of amusement devices & rides	11	3 548	723	53	21	48.7	—
7139904	Miniature golf courses	6	2 323	888	88	63	13.6	18.4
PASCO COUNTY, FL								
71	Arts, entertainment, & recreation	58	40 652	9 874	2 280	746	35.1	4.6
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	51	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	47	D	D	D	f	D	D
71391	Golf courses & country clubs	14	13 028	4 012	1 007	329	47.9	—
713910	Golf courses & country clubs	14	13 028	4 012	1 007	329	47.9	—
71393	Marinas	8	3 157	497	112	21	36.9	37.7
713930	Marinas	8	3 157	497	112	21	36.9	37.7
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
PINELLAS COUNTY, FL								
71	Arts, entertainment, & recreation	262	202 904	59 322	15 276	4 312	24.8	17.1
711	Performing arts, spectator sports, & related industries	80	49 636	21 376	5 543	1 321	20.0	5.2
7111	Performing arts companies	15	2 924	756	113	25	27.2	8.2
711113	Musical groups & artists	10	2 141	659	97	11	9.4	2.4
711130	Musical groups & artists	10	2 141	659	97	11	9.4	2.4
7111309	Other music groups & artists	10	2 141	659	97	11	9.4	2.4
7112	Spectator sports	20	D	D	D	g	D	D
71121	Spectator sports	20	D	D	D	g	D	D
711212	Racetracks	4	D	D	D	f	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	31	D	D	D	b	D	D
71151	Independent artists, writers, & performers	31	D	D	D	b	D	D
711510	Independent artists, writers, & performers	31	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	5	3 074	875	187	42	32.7	40.2
7121	Museums, historical sites, & similar institutions	5	3 074	875	187	42	32.7	40.2
713	Amusement, gambling, & recreation industries	177	150 194	37 071	9 546	2 949	26.2	20.6
7131	Amusement parks & arcades	7	4 035	839	209	112	12.4	—
7132	Gambling industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	163	D	D	D	h	D	D
71391	Golf courses & country clubs	25	40 976	12 007	3 505	981	7.9	24.3
713910	Golf courses & country clubs	25	40 976	12 007	3 505	981	7.9	24.3
71393	Marinas	32	30 365	5 685	1 296	315	51.8	8.1
713930	Marinas	32	30 365	5 685	1 296	315	51.8	8.1
71394	Fitness & recreational sports centers	46	30 200	7 172	1 799	754	21.9	1.8
713940	Fitness & recreational sports centers	46	30 200	7 172	1 799	754	21.9	1.8
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	9	5 604	1 786	427	174	1.9	—
713950	Bowling centers	9	5 604	1 786	427	174	1.9	—
71399	All other amusement & recreation industries	51	D	D	D	e	D	D
713990	All other amusement & recreation industries	51	D	D	D	e	D	D
7139904	Miniature golf courses	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POLK COUNTY, FL								
71	Arts, entertainment, & recreation	81	61 401	19 182	4 889	1 682	21.8	8.2
711	Performing arts, spectator sports, & related industries	22	4 804	1 005	303	123	40.6	26.8
713	Amusement, gambling, & recreation industries	59	56 597	18 177	4 586	1 559	20.2	6.6
7131	Amusement parks & arcades	5	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71391	Golf courses & country clubs	19	22 930	7 839	2 080	685	16.8	13.8
713910	Golf courses & country clubs	19	22 930	7 839	2 080	685	16.8	13.8
71394	Fitness & recreational sports centers	13	2 377	637	137	84	47.0	14.1
713940	Fitness & recreational sports centers	13	2 377	637	137	84	47.0	14.1
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
PUTNAM COUNTY, FL								
71	Arts, entertainment, & recreation	8	948	318	85	38	63.2	-
ST. JOHNS COUNTY, FL								
71	Arts, entertainment, & recreation	48	94 094	20 661	4 703	914	7.9	6.4
711	Performing arts, spectator sports, & related industries	12	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	6 619	1 369	310	88	17.2	49.1
7121	Museums, historical sites, & similar institutions	8	6 619	1 369	310	88	17.2	49.1
71211	Museums	6	D	D	D	b	D	D
712110	Museums	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	f	D	D
7139	Other amusement & recreation services	26	D	D	D	f	D	D
71391	Golf courses & country clubs	6	29 386	8 667	2 179	542	1.1	-
713910	Golf courses & country clubs	6	29 386	8 667	2 179	542	1.1	-
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	3 294	849	145	60	26.7	45.2
713940	Fitness & recreational sports centers	8	3 294	849	145	60	26.7	45.2
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
ST. LUCIE COUNTY, FL								
71	Arts, entertainment, & recreation	39	21 838	7 129	1 595	580	27.7	8.7
711	Performing arts, spectator sports, & related industries	4	2 973	1 245	368	177	20.3	57.6
713	Amusement, gambling, & recreation industries	35	18 865	5 884	1 227	403	28.9	1.0
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71391	Golf courses & country clubs	7	7 642	3 078	668	185	35.1	-
713910	Golf courses & country clubs	7	7 642	3 078	668	185	35.1	-
71394	Fitness & recreational sports centers	11	D	D	D	b	D	D
713940	Fitness & recreational sports centers	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
SANTA ROSA COUNTY, FL								
71	Arts, entertainment, & recreation	20	12 859	4 056	936	428	27.3	1.4
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 703	2 457	594	284	13.6	-
713910	Golf courses & country clubs	5	7 703	2 457	594	284	13.6	-
71394	Fitness & recreational sports centers	7	1 555	428	85	54	100.0	-
713940	Fitness & recreational sports centers	7	1 555	428	85	54	100.0	-

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SARASOTA COUNTY, FL								
71	Arts, entertainment, & recreation	144	134 853	35 960	8 823	2 311	17.4	8.8
711	Performing arts, spectator sports, & related industries	50	34 298	7 849	1 775	433	36.7	—
7111	Performing arts companies	14	12 084	1 021	240	137	74.3	—
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111901	Circuses	5	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
711219	Other spectator sports	4	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	16	4 733	2 544	554	51	35.1	.1
71151	Independent artists, writers, & performers	16	4 733	2 544	554	51	35.1	.1
711510	Independent artists, writers, & performers	16	4 733	2 544	554	51	35.1	.1
712	Museums, historical sites, & similar institutions	5	2 037	552	134	42	79.6	20.4
7121	Museums, historical sites, & similar institutions	5	2 037	552	134	42	79.6	20.4
713	Amusement, gambling, & recreation industries	89	98 518	27 559	6 914	1 836	9.4	11.6
7139	Other amusement & recreation services	87	D	D	D	g	D	D
71391	Golf courses & country clubs	24	49 608	17 522	4 678	1 171	10.0	11.1
713910	Golf courses & country clubs	24	49 608	17 522	4 678	1 171	10.0	11.1
71393	Marinas	16	33 551	4 981	1 224	220	3.4	.6
713930	Marinas	16	33 551	4 981	1 224	220	3.4	.6
71394	Fitness & recreational sports centers	25	9 532	3 350	640	331	17.3	48.1
713940	Fitness & recreational sports centers	25	9 532	3 350	640	331	17.3	48.1
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
SEMINOLE COUNTY, FL								
71	Arts, entertainment, & recreation	127	87 049	23 516	5 915	1 798	16.6	8.9
711	Performing arts, spectator sports, & related industries	45	33 777	8 635	2 421	571	9.8	12.9
7111	Performing arts companies	5	6 481	1 262	453	79	—	—
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	b	D	D
7112	Spectator sports	12	17 151	5 586	1 475	348	1.7	6.4
71121	Spectator sports	12	17 151	5 586	1 475	348	1.7	6.4
711219	Other spectator sports	9	3 740	916	85	15	8.0	6.2
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	82	53 272	14 881	3 494	1 227	20.8	6.3
7139	Other amusement & recreation services	73	D	D	D	g	D	D
71391	Golf courses & country clubs	17	25 198	7 639	1 774	562	9.4	.9
713910	Golf courses & country clubs	17	25 198	7 639	1 774	562	9.4	.9
71394	Fitness & recreational sports centers	26	12 150	2 577	661	330	23.6	2.3
713940	Fitness & recreational sports centers	26	12 150	2 577	661	330	23.6	2.3
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
SUMTER COUNTY, FL								
71	Arts, entertainment, & recreation	9	2 778	393	77	38	54.9	3.8
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	a	D	D
713940	Fitness & recreational sports centers	3	D	D	D	a	D	D
SUWANNEE COUNTY, FL								
71	Arts, entertainment, & recreation	4	876	275	70	19	93.7	6.3
TAYLOR COUNTY, FL								
71	Arts, entertainment, & recreation	5	1 665	280	59	18	70.3	18.4
713	Amusement, gambling, & recreation industries	5	1 665	280	59	18	70.3	18.4
7139	Other amusement & recreation services	5	1 665	280	59	18	70.3	18.4
UNION COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VOLUSIA COUNTY, FL								
71	Arts, entertainment, & recreation	142	156 483	34 037	9 294	2 307	9.9	5.3
711	Performing arts, spectator sports, & related industries	32	D	D	D	f	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	a	D	D
7112	Spectator sports	14	D	D	D	f	D	D
71121	Spectator sports	14	D	D	D	f	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112122	Auto racetrack operation	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	109	D	D	D	g	D	D
7139	Other amusement & recreation services	100	D	D	D	g	D	D
71391	Golf courses & country clubs	17	D	D	D	f	D	D
713910	Golf courses & country clubs	17	D	D	D	f	D	D
71393	Marinas	11	7 555	1 849	382	111	22.1	10.4
713930	Marinas	11	7 555	1 849	382	111	22.1	10.4
71394	Fitness & recreational sports centers	34	D	D	D	e	D	D
713940	Fitness & recreational sports centers	34	D	D	D	e	D	D
7139405	Roller skating rinks	6	1 450	617	141	125	96.0	—
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	31	D	D	D	c	D	D
713990	All other amusement & recreation industries	31	D	D	D	c	D	D
7139904	Miniature golf courses	7	2 226	354	73	38	99.3	.7
WAKULLA COUNTY, FL								
71	Arts, entertainment, & recreation	8	6 060	794	170	45	17.5	51.9
713	Amusement, gambling, & recreation industries	8	6 060	794	170	45	17.5	51.9
7139	Other amusement & recreation services	8	6 060	794	170	45	17.5	51.9
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
WALTON COUNTY, FL								
71	Arts, entertainment, & recreation	6	3 831	1 139	206	68	38.0	—
713	Amusement, gambling, & recreation industries	6	3 831	1 139	206	68	38.0	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
WASHINGTON COUNTY, FL								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALACHUA, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ALTAMONTE SPRINGS, FL								
71	Arts, entertainment, & recreation	17	9 072	2 137	413	164	9.1	.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	6 323	1 433	353	148	3.6	.1
71394	Fitness & recreational sports centers	6	4 578	912	223	99	4.9	—
713940	Fitness & recreational sports centers	6	4 578	912	223	99	4.9	—
APOPKA, FL								
71	Arts, entertainment, & recreation	7	3 461	862	251	86	28.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ARCADIA, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ATLANTIC BEACH, FL *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
AUBURNDALE, FL								
71	Arts, entertainment, & recreation	4	831	223	47	22	8.4	27.0
AVENTURA, FL *								
71	Arts, entertainment, & recreation	18	9 747	1 919	344	102	42.6	2.4
711	Performing arts, spectator sports, & related industries	8	3 056	887	168	39	79.9	7.0
713	Amusement, gambling, & recreation industries	10	6 691	1 032	176	63	25.5	.3
7139	Other amusement & recreation services	7	6 312	954	160	55	24.4	.3
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
AVON PARK, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BAL HARBOUR, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
BARTOW, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BAY HARBOR ISLANDS, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEAIR, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLE GLADE, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEVIEW, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BISCAYNE PARK, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOCA RATON, FL								
71	Arts, entertainment, & recreation	76	73 620	23 055	5 270	1 502	16.4	4.9
711	Performing arts, spectator sports, & related industries	28	D	D	D	c	D	D
7111	Performing arts companies	5	4 385	1 958	453	133	15.3	3.1
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
71110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	47	53 110	17 794	4 486	1 299	11.8	5.2
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71312	Amusement arcades	1	D	D	D	b	D	D
713120	Amusement arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	43	D	D	D	g	D	D
71391	Golf courses & country clubs	6	19 713	7 333	1 956	390	6.7	—
713910	Golf courses & country clubs	6	19 713	7 333	1 956	390	6.7	—
71394	Fitness & recreational sports centers	25	19 760	6 746	1 762	652	8.2	6.1
713940	Fitness & recreational sports centers	25	19 760	6 746	1 762	652	8.2	6.1
BONIFAY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOYNTON BEACH, FL								
71	Arts, entertainment, & recreation	15	6 584	867	66	26	70.1	.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	a	D	D
7139	Other amusement & recreation services	11	D	D	D	a	D	D
71399	All other amusement & recreation industries	6	3 003	588	19	6	39.4	—
713990	All other amusement & recreation industries	6	3 003	588	19	6	39.4	—
7139902	Concession operators of amusement devices & rides	3	2 056	495	1	1	D	—
BRADENTON, FL								
71	Arts, entertainment, & recreation	13	4 353	1 444	185	37	23.6	.8
713	Amusement, gambling, & recreation industries	9	3 131	413	110	31	16.2	1.1
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
BROOKSVILLE, FL								
71	Arts, entertainment, & recreation	5	5 866	1 749	433	145	7.5	—
713	Amusement, gambling, & recreation industries	5	5 866	1 749	433	145	7.5	—
7139	Other amusement & recreation services	5	5 866	1 749	433	145	7.5	—
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
CALLAWAY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CAPE CANAVERAL, FL								
71	Arts, entertainment, & recreation	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
CAPE CORAL, FL								
71	Arts, entertainment, & recreation	23	12 003	2 581	604	228	18.2	8.8
713	Amusement, gambling, & recreation industries	19	11 732	2 474	594	225	17.4	7.9
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	1 916	536	117	48	7.3	43.2
713990	All other amusement & recreation industries	5	1 916	536	117	48	7.3	43.2

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CASSELBERRY, FL								
71	Arts, entertainment, & recreation	13	8 911	2 124	504	190	19.7	18.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	1 762	461	109	36	70.4	8.3
713990	All other amusement & recreation industries	4	1 762	461	109	36	70.4	8.3
CHIPLEY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLEARWATER, FL								
71	Arts, entertainment, & recreation	40	28 340	7 552	1 762	512	15.8	8.1
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	24 640	6 388	1 508	473	14.5	.4
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71391	Golf courses & country clubs	4	9 099	2 787	696	206	1.2	—
713910	Golf courses & country clubs	4	9 099	2 787	696	206	1.2	—
71394	Fitness & recreational sports centers	7	6 321	1 502	376	112	5.3	1.4
713940	Fitness & recreational sports centers	7	6 321	1 502	376	112	5.3	1.4
71399	All other amusement & recreation industries	14	6 364	1 333	263	100	49.2	—
713990	All other amusement & recreation industries	14	6 364	1 333	263	100	49.2	—
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 549	822	184	60	23.7	—
CLERMONT, FL								
71	Arts, entertainment, & recreation	7	1 256	237	69	40	66.2	20.9
CLEWISTON, FL								
71	Arts, entertainment, & recreation	5	3 744	565	150	51	8.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
COCOA, FL								
71	Arts, entertainment, & recreation	7	1 872	585	150	48	70.7	—
COCOA BEACH, FL								
71	Arts, entertainment, & recreation	4	1 832	453	86	30	40.6	—
COCONUT CREEK, FL								
71	Arts, entertainment, & recreation	7	1 087	169	43	21	66.5	25.9
COOPER CITY, FL								
71	Arts, entertainment, & recreation	8	3 997	627	97	42	73.2	12.1
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
CORAL GABLES, FL								
71	Arts, entertainment, & recreation	27	25 550	4 902	961	347	4.4	4.0
711	Performing arts, spectator sports, & related industries	13	19 158	3 057	589	225	1.4	.8
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	6 392	1 845	372	122	13.5	13.6
7139	Other amusement & recreation services	14	6 392	1 845	372	122	13.5	13.6
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	2 719	801	139	17	4.8	29.2
713990	All other amusement & recreation industries	4	2 719	801	139	17	4.8	29.2

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CORAL SPRINGS, FL								
71	Arts, entertainment, & recreation	46	33 506	9 969	2 190	731	12.4	15.3
711	Performing arts, spectator sports, & related industries	21	14 410	3 760	769	248	12.3	29.1
7113	Promoters of performing arts, sports, & similar events	6	9 091	2 029	552	217	11.8	44.4
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	25	19 096	6 209	1 421	483	12.5	4.9
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	4	8 295	2 751	688	253	—	8.2
713910	Golf courses & country clubs	4	8 295	2 751	688	253	—	8.2
71394	Fitness & recreational sports centers	13	8 439	2 796	557	163	22.6	.3
713940	Fitness & recreational sports centers	13	8 439	2 796	557	163	22.6	.3
CRESTVIEW, FL								
71	Arts, entertainment, & recreation	3	430	89	25	18	D	—
CRYSTAL RIVER, FL								
71	Arts, entertainment, & recreation	6	1 175	367	78	32	35.1	—
DADE CITY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DANIA, FL								
71	Arts, entertainment, & recreation	27	32 229	11 099	2 938	655	32.4	12.6
711	Performing arts, spectator sports, & related industries	6	D	D	D	e	D	D
7112	Spectator sports	3	D	D	D	e	D	D
71121	Spectator sports	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	11	12 529	2 852	662	120	43.8	—
713930	Marinas	11	12 529	2 852	662	120	43.8	—
71399	All other amusement & recreation industries	5	1 970	303	71	30	83.1	16.9
713990	All other amusement & recreation industries	5	1 970	303	71	30	83.1	16.9
DAVIE, FL								
71	Arts, entertainment, & recreation	33	99 714	49 548	9 005	439	3.6	.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	5 383	831	173	83	16.1	5.5
713940	Fitness & recreational sports centers	8	5 383	831	173	83	16.1	5.5
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	1 535	235	58	13	19.9	—
713990	All other amusement & recreation industries	5	1 535	235	58	13	19.9	—
DAYTONA BEACH, FL								
71	Arts, entertainment, & recreation	29	101 047	17 932	5 721	1 007	2.8	6.5
711	Performing arts, spectator sports, & related industries	9	89 734	15 055	5 023	629	1.1	6.1
7112	Spectator sports	6	D	D	D	f	D	D
71121	Spectator sports	6	D	D	D	f	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112122	Auto racetrack operation	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
DAYTONA BEACH SHORES, FL								
71	Arts, entertainment, & recreation	6	2 014	421	85	42	81.5	7.1
713	Amusement, gambling, & recreation industries	6	2 014	421	85	42	81.5	7.1
7139	Other amusement & recreation services	6	2 014	421	85	42	81.5	7.1
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DE BARY, FL *								
71	Arts, entertainment, & recreation	5	2 882	1 061	245	81	8.8	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
DEERFIELD BEACH, FL								
71	Arts, entertainment, & recreation	23	120 394	12 967	3 289	325	2.3	2.1
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
DE LAND, FL								
71	Arts, entertainment, & recreation	13	10 489	1 958	369	134	8.2	9.2
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 529	597	148	39	14.5	52.8
713940	Fitness & recreational sports centers	6	1 529	597	148	39	14.5	52.8
DELRAY BEACH, FL								
71	Arts, entertainment, & recreation	23	9 611	4 286	1 244	247	36.5	6.1
713	Amusement, gambling, & recreation industries	19	9 099	4 209	1 242	246	32.9	6.5
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 192	1 433	354	83	35.3	.2
713940	Fitness & recreational sports centers	9	3 192	1 433	354	83	35.3	.2
DELTONA, FL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DESTIN, FL								
71	Arts, entertainment, & recreation	16	10 410	3 125	414	812	45.8	3.4
713	Amusement, gambling, & recreation industries	14	D	D	D	f	D	D
7131	Amusement parks & arcades	1	D	D	D	f	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	c	D	D
713990	All other amusement & recreation industries	5	D	D	D	c	D	D
DUNEDIN, FL								
71	Arts, entertainment, & recreation	9	4 742	1 284	272	121	13.4	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
EDGEWATER, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
EUSTIS, FL								
71	Arts, entertainment, & recreation	5	571	186	62	43	71.6	3.9
FERNANDINA BEACH, FL								
71	Arts, entertainment, & recreation	9	1 442	291	51	27	100.0	—
FLAGLER BEACH, FL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT LAUDERDALE, FL								
71	Arts, entertainment, & recreation	117	116 700	52 163	16 350	1 481	14.6	9.8
711	Performing arts, spectator sports, & related industries	40	60 298	35 450	12 285	451	7.6	9.5
7111	Performing arts companies	12	7 158	2 314	535	122	17.1	—
71111	Theater companies & dinner theaters	4	2 208	583	270	42	41.4	—
711110	Theater companies & dinner theaters	4	2 208	583	270	42	41.4	—
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	b	D	D
7112	Spectator sports	7	41 654	29 301	10 826	196	4.7	7.4
71121	Spectator sports	7	41 654	29 301	10 826	196	4.7	7.4
711219	Other spectator sports	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	76	D	D	D	g	D	D
7139	Other amusement & recreation services	71	D	D	D	f	D	D
71391	Golf courses & country clubs	4	11 978	4 131	983	212	18.5	—
713910	Golf courses & country clubs	4	11 978	4 131	983	212	18.5	—
71393	Marinas	28	23 599	5 695	1 488	308	8.0	13.3
713930	Marinas	28	23 599	5 695	1 488	308	8.0	13.3
71394	Fitness & recreational sports centers	22	11 606	4 486	1 078	350	32.2	3.7
713940	Fitness & recreational sports centers	22	11 606	4 486	1 078	350	32.2	3.7
71399	All other amusement & recreation industries	14	D	D	D	c	D	D
713990	All other amusement & recreation industries	14	D	D	D	c	D	D
7139904	Miniature golf courses	1	D	D	D	b	D	D
FORT MEADE, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FORT MYERS, FL								
71	Arts, entertainment, & recreation	19	14 010	4 403	1 270	483	37.1	2.8
711	Performing arts, spectator sports, & related industries	4	5 639	2 380	776	309	6.8	—
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	8 371	2 023	494	174	57.5	4.6
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	5 093	1 271	313	128	71.5	7.6
713940	Fitness & recreational sports centers	7	5 093	1 271	313	128	71.5	7.6
7139405	Roller skating rinks	2	D	D	D	b	D	D
FORT PIERCE, FL								
71	Arts, entertainment, & recreation	9	5 407	1 558	265	71	9.5	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
FORT WALTON BEACH, FL								
71	Arts, entertainment, & recreation	15	4 392	1 252	220	107	26.5	20.4
713	Amusement, gambling, & recreation industries	15	4 392	1 252	220	107	26.5	20.4
7139	Other amusement & recreation services	11	D	D	D	b	D	D
GAINESVILLE, FL								
71	Arts, entertainment, & recreation	35	18 790	4 662	1 112	523	20.2	3.8
711	Performing arts, spectator sports, & related industries	9	6 124	879	205	37	18.7	—
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	12 666	3 783	907	486	20.9	5.6
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	5 974	2 096	502	297	21.3	5.4
713940	Fitness & recreational sports centers	12	5 974	2 096	502	297	21.3	5.4
GREENACRES, FL								
71	Arts, entertainment, & recreation	6	3 216	902	256	113	—	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GREEN COVE SPRINGS, FL								
71	Arts, entertainment, & recreation	5	1 925	440	94	27	100.0	—
713	Amusement, gambling, & recreation industries	5	1 925	440	94	27	100.0	—
7139	Other amusement & recreation services	5	1 925	440	94	27	100.0	—
GULF BREEZE, FL								
71	Arts, entertainment, & recreation	4	5 539	1 881	399	208	2.1	—
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
GULFPORT, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
HAINES CITY, FL								
71	Arts, entertainment, & recreation	3	3 398	1 093	341	86	D	64.0
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
HALLANDALE, FL								
71	Arts, entertainment, & recreation	17	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	f	D	D
7112	Spectator sports	6	D	D	D	f	D	D
71121	Spectator sports	6	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	6	3 648	777	196	63	77.0	9.0
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
HIALEAH, FL								
71	Arts, entertainment, & recreation	31	30 097	5 769	1 354	282	9.8	8.0
711	Performing arts, spectator sports, & related industries	14	25 895	4 959	1 194	205	4.9	6.9
7112	Spectator sports	10	24 746	4 726	1 155	199	2.0	7.2
71121	Spectator sports	10	24 746	4 726	1 155	199	2.0	7.2
711212	Racetracks	2	D	D	D	c	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	4 202	810	160	77	40.5	15.1
7139	Other amusement & recreation services	14	3 703	723	139	64	39.1	17.1
71394	Fitness & recreational sports centers	9	2 195	510	117	54	19.5	6.6
713940	Fitness & recreational sports centers	9	2 195	510	117	54	19.5	6.6
HIALEAH GARDENS, FL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
7139405	Roller skating rinks	1	D	D	D	b	D	D
HIGHLAND BEACH, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOLLY HILL, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HOLLYWOOD, FL								
71	Arts, entertainment, & recreation	72	103 456	18 259	4 328	1 419	7.2	72.0
711	Performing arts, spectator sports, & related industries	38	13 828	3 098	618	176	12.1	28.9
7111	Performing arts companies	8	3 674	755	157	60	6.0	—
71119	Other performing arts companies	3	D	D	D	b	D	D
711190	Other performing arts companies	3	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	b	D	D
7112	Spectator sports	17	5 675	1 823	383	92	15.0	65.8
71121	Spectator sports	17	5 675	1 823	383	92	15.0	65.8
711219	Other spectator sports	15	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	89 628	15 161	3 710	1 243	6.4	78.7
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	2	D	D	D	f	D	D
713290	Other gambling industries	2	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	f	D	D
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	2 501	641	147	74	56.7	7.2
713940	Fitness & recreational sports centers	10	2 501	641	147	74	56.7	7.2
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
HOLMES BEACH, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOMESTEAD, FL								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
INDIALANTIC, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
INDIAN HARBOUR BEACH, FL								
71	Arts, entertainment, & recreation	4	1 482	321	77	16	—	14.6
INDIAN ROCKS BEACH, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
INVERNESS, FL								
71	Arts, entertainment, & recreation	4	1 772	281	64	31	92.9	7.1
713	Amusement, gambling, & recreation industries	4	1 772	281	64	31	92.9	7.1
7139	Other amusement & recreation services	4	1 772	281	64	31	92.9	7.1

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							From administrative records ¹	Estimated ²
JACKSONVILLE, FL (CC) *								
71	Arts, entertainment, & recreation	173	187 580	94 311	26 855	2 808	11.2	4.6
711	Performing arts, spectator sports, & related industries	42	109 284	72 079	21 303	684	4.9	3.5
7112	Spectator sports	15	D	D	D	e	D	D
71121	Spectator sports	15	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	b	D	D
711219	Other spectator sports	9	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	131	78 296	22 232	5 552	2 124	20.1	6.3
7131	Amusement parks & arcades	7	3 081	777	271	104	—	10.5
71312	Amusement arcades	7	3 081	777	271	104	—	10.5
713120	Amusement arcades	7	3 081	777	271	104	—	10.5
7139	Other amusement & recreation services	124	75 215	21 455	5 281	2 020	20.9	6.1
71391	Golf courses & country clubs	14	24 458	8 046	2 017	578	8.8	4.5
713910	Golf courses & country clubs	14	24 458	8 046	2 017	578	8.8	4.5
71393	Marinas	18	17 779	4 178	1 074	248	1.9	4.9
713930	Marinas	18	17 779	4 178	1 074	248	1.9	4.9
71394	Fitness & recreational sports centers	46	15 011	4 602	1 041	776	44.4	8.2
713940	Fitness & recreational sports centers	46	15 011	4 602	1 041	776	44.4	8.2
7139405	Roller skating rinks	6	D	D	D	b	D	D
71395	Bowling centers	11	7 188	2 363	584	228	10.9	4.5
713950	Bowling centers	11	7 188	2 363	584	228	10.9	4.5
71399	All other amusement & recreation industries	35	10 779	2 266	565	190	53.9	9.8
713990	All other amusement & recreation industries	35	10 779	2 266	565	190	53.9	9.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	13	4 913	1 013	232	68	38.7	12.9
JACKSONVILLE CITY (BALANCE), FL *								
71	Arts, entertainment, & recreation	157	177 919	91 536	26 187	2 350	10.0	4.0
711	Performing arts, spectator sports, & related industries	38	107 967	71 997	21 281	676	3.8	3.4
7112	Spectator sports	14	D	D	D	e	D	D
71121	Spectator sports	14	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	b	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	119	69 952	19 539	4 906	1 674	19.6	4.9
7131	Amusement parks & arcades	7	3 081	777	271	104	—	10.5
71312	Amusement arcades	7	3 081	777	271	104	—	10.5
713120	Amusement arcades	7	3 081	777	271	104	—	10.5
7139	Other amusement & recreation services	112	66 871	18 762	4 635	1 570	20.5	4.6
71391	Golf courses & country clubs	12	D	D	D	f	D	D
713910	Golf courses & country clubs	12	D	D	D	f	D	D
71393	Marinas	17	D	D	D	c	D	D
713930	Marinas	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	41	12 367	3 608	815	451	45.2	.7
713940	Fitness & recreational sports centers	41	12 367	3 608	815	451	45.2	.7
7139405	Roller skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	32	10 048	2 134	533	177	54.1	7.0
713990	All other amusement & recreation industries	32	10 048	2 134	533	177	54.1	7.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	12	D	D	D	b	D	D
JACKSONVILLE BEACH, FL *								
71	Arts, entertainment, & recreation	10	4 771	1 335	339	322	9.9	32.9
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers	4	D	D	D	e	D	D

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							From administrative records ¹	Estimated ²
JUPITER, FL								
71	Arts, entertainment, & recreation	28	42 107	16 026	2 599	420	10.8	21.0
711	Performing arts, spectator sports, & related industries	11	27 677	11 042	1 124	93	3.2	31.0
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	a	D	D
71121	Spectator sports	3	D	D	D	a	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	14 430	4 984	1 475	327	25.3	1.7
7139	Other amusement & recreation services	17	14 430	4 984	1 475	327	25.3	1.7
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 284	540	138	74	32.0	1.2
713940	Fitness & recreational sports centers	6	2 284	540	138	74	32.0	1.2
KENNETH CITY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
KEY BISCAYNE, FL								
71	Arts, entertainment, & recreation	4	2 078	1 112	101	8	9.5	-
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
KEY WEST, FL								
71	Arts, entertainment, & recreation	29	36 423	14 802	1 276	293	28.7	3.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
71212	Historical sites	3	D	D	D	b	D	D
712120	Historical sites	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	10 562	2 555	590	160	96.2	-
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71393	Marinas	6	4 499	963	217	44	100.0	-
713930	Marinas	6	4 499	963	217	44	100.0	-
71394	Fitness & recreational sports centers	6	2 679	774	200	77	100.0	-
713940	Fitness & recreational sports centers	6	2 679	774	200	77	100.0	-
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KISSIMMEE, FL								
71	Arts, entertainment, & recreation	34	52 929	15 981	3 149	1 065	7.9	4.4
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7111	Performing arts companies	5	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
7111103	Dinner theaters	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	c	D	D
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
7131101	Waterparks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	22	D	D	D	f	D	D
71391	Golf courses & country clubs	4	8 223	2 500	475	226	17.2	—
713910	Golf courses & country clubs	4	8 223	2 500	475	226	17.2	—
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
LA BELLE, FL								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
LADY LAKE, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
LAKE CITY, FL								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
LAKE CLARKE SHORES, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKELAND, FL								
71	Arts, entertainment, & recreation	24	12 214	3 515	818	321	27.1	5.4
711	Performing arts, spectator sports, & related industries	5	1 581	293	54	16	51.7	37.7
713	Amusement, gambling, & recreation industries	19	10 633	3 222	764	305	23.5	.6
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	3	5 136	1 684	412	126	—	—
713910	Golf courses & country clubs	3	5 136	1 684	412	126	—	—
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
LAKE MARY, FL								
71	Arts, entertainment, & recreation	7	3 413	790	195	77	10.1	10.2
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
LAKE PARK, FL								
71	Arts, entertainment, & recreation	4	1 260	369	92	23	89.8	10.2
LAKE WALES, FL								
71	Arts, entertainment, & recreation	5	3 665	1 445	439	123	14.9	26.7
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LAKE WORTH, FL								
71	Arts, entertainment, & recreation	9	10 736	4 363	1 233	282	19.7	4.9
713	Amusement, gambling, & recreation industries	6	10 499	4 240	1 215	280	18.3	5.0
7139	Other amusement & recreation services	6	10 499	4 240	1 215	280	18.3	5.0
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
LANTANA, FL								
71	Arts, entertainment, & recreation	4	1 722	383	243	16	11.3	5.1
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
LARGO, FL								
71	Arts, entertainment, & recreation	16	4 998	1 319	334	114	36.8	22.3
713	Amusement, gambling, & recreation industries	10	3 886	1 057	271	93	42.0	5.9
7139	Other amusement & recreation services	9	D	D	D	b	D	D
LAUDERDALE-BY-THE-SEA, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAUDERDALE LAKES, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAUDERHILL, FL								
71	Arts, entertainment, & recreation	11	4 073	2 103	503	139	19.5	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
LEESBURG, FL								
71	Arts, entertainment, & recreation	6	3 044	1 043	252	78	58.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
LIGHTHOUSE POINT, FL								
71	Arts, entertainment, & recreation	6	5 617	1 848	507	71	46.0	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	3	3 960	1 693	470	63	D	—
713930	Marinas	3	3 960	1 693	470	63	D	—
LIVE OAK, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LONGBOAT KEY, FL *								
71	Arts, entertainment, & recreation	4	8 138	1 846	450	105	7.7	—
713	Amusement, gambling, & recreation industries	4	8 138	1 846	450	105	7.7	—
7139	Other amusement & recreation services	4	8 138	1 846	450	105	7.7	—
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
LONGBOAT KEY, FL (MANATEE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LONGBOAT KEY, FL (SARASOTA COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
LONGWOOD, FL								
71	Arts, entertainment, & recreation	16	10 968	3 221	993	312	22.2	3.6
711	Performing arts, spectator sports, & related industries	8	7 178	1 781	637	196	24.9	4.1
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	3 790	1 440	356	116	17.0	2.8
7139	Other amusement & recreation services	6	D	D	D	c	D	D
MACCLENNY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MADEIRA BEACH, FL								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7132	Gambling industries	3	D	D	D	c	D	D
MADISON, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MAITLAND, FL								
71	Arts, entertainment, & recreation	7	2 201	382	97	26	98.6	—
MARGATE, FL								
71	Arts, entertainment, & recreation	19	9 179	2 593	630	194	11.2	5.1
711	Performing arts, spectator sports, & related industries	9	1 372	288	54	22	48.5	22.9
713	Amusement, gambling, & recreation industries	10	7 807	2 305	576	172	4.7	1.9
7139	Other amusement & recreation services	9	D	D	D	c	D	D
MARIANNA, FL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
MARY ESTHER, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MELBOURNE, FL								
71	Arts, entertainment, & recreation	22	15 732	3 551	903	360	26.3	.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71393	Marinas	3	D	D	D	a	D	D
713930	Marinas	3	D	D	D	a	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
MIAMI, FL								
71	Arts, entertainment, & recreation	123	470 151	146 475	28 255	2 733	5.9	7.0
711	Performing arts, spectator sports, & related industries	62	284 257	122 652	22 114	1 909	6.6	4.7
7111	Performing arts companies	7	D	D	D	a	D	D
71113	Musical groups & artists	4	3 375	444	65	17	—	11.0
711130	Musical groups & artists	4	3 375	444	65	17	—	11.0
7111309	Other music groups & artists	4	3 375	444	65	17	—	11.0
7112	Spectator sports	21	201 900	110 630	20 292	1 364	1.6	6.1
71121	Spectator sports	21	201 900	110 630	20 292	1 364	1.6	6.1
711211	Sports teams & clubs	3	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112123	Horse racetrack operation	3	D	D	D	f	D	D
711219	Other spectator sports	15	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	68 442	7 147	900	452	17.7	.6
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
7115	Independent artists, writers, & performers	18	9 345	4 278	821	67	34.8	2.1
71151	Independent artists, writers, & performers	18	9 345	4 278	821	67	34.8	2.1
711510	Independent artists, writers, & performers	18	9 345	4 278	821	67	34.8	2.1
712	Museums, historical sites, & similar institutions	2	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
	MIAMI, FL—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7132	Gambling industries	3	D	D	D	c	D	D
71321	Casinos (except casino hotels)	2	D	D	D	c	D	D
713210	Casinos (except casino hotels)	2	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	a	D	D
713290	Other gambling industries	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	a	D	D
7139	Other amusement & recreation services	55	D	D	D	e	D	D
71393	Marinas	16	D	D	D	b	D	D
713930	Marinas	16	D	D	D	b	D	D
71394	Fitness & recreational sports centers	19	D	D	D	c	D	D
713940	Fitness & recreational sports centers	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	14	4 360	911	248	74	74.4	5.4
713990	All other amusement & recreation industries	14	4 360	911	248	74	74.4	5.4
	MIAMI BEACH, FL							
71	Arts, entertainment, & recreation	56	51 039	10 752	2 363	409	17.5	31.8
711	Performing arts, spectator sports, & related industries	34	32 313	7 399	1 540	182	19.9	7.0
7111	Performing arts companies	5	3 511	792	111	33	2.9	40.8
71119	Other performing arts companies	3	D	D	D	b	D	D
711190	Other performing arts companies	3	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	14 575	4 467	1 109	95	19.7	—
71132	Promoters of performing arts, sports, & similar events w/o facil	7	14 575	4 467	1 109	95	19.7	—
711320	Promoters of performing arts, sports, & similar events w/o facil	7	14 575	4 467	1 109	95	19.7	—
7114	Agents/managers for artists, athletes, & other public figures	11	10 725	1 407	233	33	6.1	3.7
71141	Agents/managers for artists, athletes, & other public figures	11	10 725	1 407	233	33	6.1	3.7
711410	Agents/managers for artists, athletes, & other public figures	11	10 725	1 407	233	33	6.1	3.7
713	Amusement, gambling, & recreation industries	22	18 726	3 353	823	227	13.3	74.6
7132	Gambling industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
	MIAMI SHORES, FL							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	MIAMI SPRINGS, FL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	MILTON, FL							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	MIRAMAR, FL							
71	Arts, entertainment, & recreation	7	1 013	383	80	25	65.4	—
	MOUNT DORA, FL							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	MULBERRY, FL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NAPLES, FL								
71	Arts, entertainment, & recreation	44	35 256	10 902	3 245	664	21.7	6.7
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	26 727	9 498	3 012	603	25.5	4.7
7139	Other amusement & recreation services	30	26 727	9 498	3 012	603	25.5	4.7
71391	Golf courses & country clubs	8	17 740	7 266	2 307	451	25.7	6.4
713910	Golf courses & country clubs	8	17 740	7 266	2 307	451	25.7	6.4
71393	Marinas	11	5 450	1 238	394	68	22.5	1.9
713930	Marinas	11	5 450	1 238	394	68	22.5	1.9
71394	Fitness & recreational sports centers	7	2 486	654	190	44	19.6	.5
713940	Fitness & recreational sports centers	7	2 486	654	190	44	19.6	.5
NEPTUNE BEACH, FL *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
NEW PORT RICHEY, FL								
71	Arts, entertainment, & recreation	7	1 090	244	48	27	55.9	7.3
NEW SMYRNA BEACH, FL								
71	Arts, entertainment, & recreation	10	5 328	1 645	418	120	13.3	.1
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
NICEVILLE, FL								
71	Arts, entertainment, & recreation	5	783	241	56	43	79.1	20.9
NORTH BAY VILLAGE, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
NORTH LAUDERDALE, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH MIAMI, FL								
71	Arts, entertainment, & recreation	23	8 103	1 795	490	117	11.0	39.7
711	Performing arts, spectator sports, & related industries	13	3 976	750	254	34	8.2	41.0
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	1 985	611	137	54	24.4	29.0
713940	Fitness & recreational sports centers	5	1 985	611	137	54	24.4	29.0
NORTH MIAMI BEACH, FL								
71	Arts, entertainment, & recreation	16	28 086	6 949	1 679	344	3.9	10.5
711	Performing arts, spectator sports, & related industries	7	4 358	861	116	13	22.5	—
713	Amusement, gambling, & recreation industries	9	23 728	6 088	1 563	331	.5	12.4
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NORTH PALM BEACH, FL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
NORTH PORT, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
OAKLAND PARK, FL								
71	Arts, entertainment, & recreation	13	24 914	3 555	421	155	3.0	90.9
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
OCALA, FL								
71	Arts, entertainment, & recreation	16	7 703	1 849	442	204	15.1	4.0
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
OCOOE, FL								
71	Arts, entertainment, & recreation	4	5 090	1 453	339	86	—	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
OKEECHOBEE, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OLDSMAR, FL								
71	Arts, entertainment, & recreation	7	2 810	759	161	68	97.3	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
OPA-LOCKA, FL								
71	Arts, entertainment, & recreation	4	841	235	48	17	—	8.2
ORANGE CITY, FL								
71	Arts, entertainment, & recreation	7	2 164	721	183	58	45.4	5.1
713	Amusement, gambling, & recreation industries	7	2 164	721	183	58	45.4	5.1
7139	Other amusement & recreation services	7	2 164	721	183	58	45.4	5.1
ORANGE PARK, FL								
71	Arts, entertainment, & recreation	8	13 315	4 859	1 567	411	6.9	.9
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
ORLANDO, FL								
71	Arts, entertainment, & recreation	122	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	57	135 914	62 249	14 034	820	9.2	2.4
7111	Performing arts companies	17	14 136	4 363	953	298	8.3	9.8
71111	Theater companies & dinner theaters	8	8 372	2 878	681	243	3.4	—
711110	Theater companies & dinner theaters	8	8 372	2 878	681	243	3.4	—
71119	Other performing arts companies	7	D	D	D	b	D	D
711190	Other performing arts companies	7	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	b	D	D
7112	Spectator sports	11	D	D	D	e	D	D
71121	Spectator sports	11	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	17 984	1 555	314	63	24.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	7	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	7	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	7	D	D	D	c	D	D
7115	Independent artists, writers, & performers	15	20 539	3 945	984	83	9.6	5.3
71151	Independent artists, writers, & performers	15	20 539	3 945	984	83	9.6	5.3
711510	Independent artists, writers, & performers	15	20 539	3 945	984	83	9.6	5.3
713	Amusement, gambling, & recreation industries	63	D	D	D	i	D	D
7131	Amusement parks & arcades	10	D	D	D	i	D	D
71311	Amusement & theme parks	4	D	D	D	i	D	D
713110	Amusement & theme parks	4	D	D	D	i	D	D
7131101	Waterparks	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
7139	Other amusement & recreation services	53	33 442	9 489	2 370	658	21.3	24.0
71391	Golf courses & country clubs	4	8 134	3 813	932	194	7.9	47.4
713910	Golf courses & country clubs	4	8 134	3 813	932	194	7.9	47.4
71394	Fitness & recreational sports centers	17	9 036	1 939	472	166	15.1	19.7
713940	Fitness & recreational sports centers	17	9 036	1 939	472	166	15.1	19.7
71395	Bowling centers	6	2 985	796	198	81	14.6	21.3
713950	Bowling centers	6	2 985	796	198	81	14.6	21.3
71399	All other amusement & recreation industries	26	13 287	2 941	768	217	35.3	13.1
713990	All other amusement & recreation industries	26	13 287	2 941	768	217	35.3	13.1
ORMOND BEACH, FL								
71	Arts, entertainment, & recreation	23	9 005	2 843	712	277	28.5	2.5
711	Performing arts, spectator sports, & related industries	5	1 823	314	53	16	6.5	11.3
713	Amusement, gambling, & recreation industries	18	7 182	2 529	659	261	34.1	.2
7139	Other amusement & recreation services	18	7 182	2 529	659	261	34.1	.2
71394	Fitness & recreational sports centers	9	2 526	907	231	114	56.5	—
713940	Fitness & recreational sports centers	9	2 526	907	231	114	56.5	—
OVIEDO, FL								
71	Arts, entertainment, & recreation	7	8 119	1 783	553	158	17.8	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
PALATKA, FL								
71	Arts, entertainment, & recreation	5	543	175	48	27	35.7	—
PALM BAY, FL								
71	Arts, entertainment, & recreation	13	5 189	1 202	249	119	79.9	20.1
713	Amusement, gambling, & recreation industries	13	5 189	1 202	249	119	79.9	20.1
7139	Other amusement & recreation services	13	5 189	1 202	249	119	79.9	20.1

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							From administrative records ¹	Estimated ²
PALM BEACH, FL								
71	Arts, entertainment, & recreation	15	18 795	4 649	1 622	244	27.1	6.5
711	Performing arts, spectator sports, & related industries	8	12 170	1 652	374	74	—	5.0
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	6 625	2 997	1 248	170	77.0	9.5
7139	Other amusement & recreation services	7	6 625	2 997	1 248	170	77.0	9.5
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
PALM BEACH GARDENS, FL								
71	Arts, entertainment, & recreation	20	19 494	4 190	546	268	29.9	3.1
711	Performing arts, spectator sports, & related industries	9	10 940	1 888	295	93	45.4	2.5
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	8 554	2 302	251	175	10.0	3.8
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 860	364	99	39	5.8	1.3
713940	Fitness & recreational sports centers	4	2 860	364	99	39	5.8	1.3
PALMETTO, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PANAMA CITY, FL								
71	Arts, entertainment, & recreation	24	10 363	2 559	614	271	28.5	9.8
713	Amusement, gambling, & recreation industries	21	10 036	2 501	597	267	27.0	9.4
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	3 212	678	111	35	42.8	25.2
713990	All other amusement & recreation industries	7	3 212	678	111	35	42.8	25.2
PANAMA CITY BEACH, FL								
71	Arts, entertainment, & recreation	27	31 620	6 839	1 215	623	21.3	—
713	Amusement, gambling, & recreation industries	24	D	D	D	f	D	D
7131	Amusement parks & arcades	5	9 991	3 120	462	347	10.4	—
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	D	D	D	c	D	D
713990	All other amusement & recreation industries	13	D	D	D	c	D	D
PARKER, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
PARKLAND, FL								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
PEMBROKE PARK, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
PEMBROKE PINES, FL								
71	Arts, entertainment, & recreation	37	19 812	4 951	1 191	392	14.7	4.4
711	Performing arts, spectator sports, & related industries	20	4 089	1 313	270	84	47.7	12.2
7112	Spectator sports	9	2 817	889	198	66	47.4	2.9
71121	Spectator sports	9	2 817	889	198	66	47.4	2.9
711219	Other spectator sports	9	2 817	889	198	66	47.4	2.9
713	Amusement, gambling, & recreation industries	17	15 723	3 638	921	308	6.1	2.4
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	9 245	1 194	282	116	9.6	4.1
713940	Fitness & recreational sports centers	8	9 245	1 194	282	116	9.6	4.1
PENSACOLA, FL								
71	Arts, entertainment, & recreation	31	25 352	4 478	1 074	392	45.5	2.3
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	2 955	1 020	252	132	44.9	.2
713940	Fitness & recreational sports centers	8	2 955	1 020	252	132	44.9	.2
PERRY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PINECREST, FL *								
71	Arts, entertainment, & recreation	9	1 624	449	87	20	73.8	.6
PINELLAS PARK, FL								
71	Arts, entertainment, & recreation	15	7 478	2 009	469	135	16.3	1.4
713	Amusement, gambling, & recreation industries	11	5 717	1 386	330	101	21.3	—
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 424	458	93	54	29.9	—
713940	Fitness & recreational sports centers	4	1 424	458	93	54	29.9	—
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
PLANTATION, FL								
71	Arts, entertainment, & recreation	33	17 891	4 580	1 276	320	30.9	5.0
711	Performing arts, spectator sports, & related industries	18	4 580	1 146	332	73	64.5	1.0
713	Amusement, gambling, & recreation industries	15	13 311	3 434	944	247	19.4	6.4
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71391	Golf courses & country clubs	3	9 452	2 733	786	206	—	—
713910	Golf courses & country clubs	3	9 452	2 733	786	206	—	—
PLANT CITY, FL								
71	Arts, entertainment, & recreation	9	6 118	2 086	432	274	1.0	13.8
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
POMPANO BEACH, FL								
71	Arts, entertainment, & recreation	35	38 236	7 400	1 957	513	11.7	5.8
711	Performing arts, spectator sports, & related industries	15	29 465	5 509	1 508	389	5.7	4.4
7112	Spectator sports	11	D	D	D	e	D	D
71121	Spectator sports	11	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	8 771	1 891	449	124	32.2	10.5
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71393	Marinas	9	4 997	842	228	43	40.8	17.5
713930	Marinas	9	4 997	842	228	43	40.8	17.5
71394	Fitness & recreational sports centers	4	1 942	529	116	41	18.4	2.6
713940	Fitness & recreational sports centers	4	1 942	529	116	41	18.4	2.6
PORT ORANGE, FL								
71	Arts, entertainment, & recreation	7	1 299	403	103	30	20.2	2.5

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							From administrative records ¹	Estimated ²
PORT RICHEY, FL								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
PORT ST. LUCIE, FL								
71	Arts, entertainment, & recreation	18	10 207	3 125	563	207	31.9	.3
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
PUNTA GORDA, FL								
71	Arts, entertainment, & recreation	5	1 298	298	68	23	89.2	5.9
QUINCY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RIVIERA BEACH, FL								
71	Arts, entertainment, & recreation	11	5 300	1 456	381	58	45.7	—
711	Performing arts, spectator sports, & related industries	4	1 861	622	181	13	66.7	—
713	Amusement, gambling, & recreation industries	7	3 439	834	200	45	34.3	—
7139	Other amusement & recreation services	7	3 439	834	200	45	34.3	—
ROCKLEDGE, FL								
71	Arts, entertainment, & recreation	9	4 826	1 449	357	146	20.5	1.4
713	Amusement, gambling, & recreation industries	9	4 826	1 449	357	146	20.5	1.4
7139	Other amusement & recreation services	9	4 826	1 449	357	146	20.5	1.4
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
ROYAL PALM BEACH, FL								
71	Arts, entertainment, & recreation	7	2 064	594	182	87	56.1	—
713	Amusement, gambling, & recreation industries	7	2 064	594	182	87	56.1	—
SAFETY HARBOR, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ST. AUGUSTINE, FL								
71	Arts, entertainment, & recreation	20	15 810	4 328	944	243	24.0	26.5
712	Museums, historical sites, & similar institutions	7	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	b	D	D
71211	Museums	6	D	D	D	b	D	D
712110	Museums	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	8 105	2 708	569	151	19.3	11.6
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
ST. AUGUSTINE BEACH, FL								
71	Arts, entertainment, & recreation	3	1 199	609	23	13	—	—
ST. CLOUD, FL								
71	Arts, entertainment, & recreation	4	387	61	11	5	91.0	—

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							From administrative records ¹	Estimated ²
ST. PETE BEACH, FL *								
71	Arts, entertainment, & recreation	9	5 671	1 374	420	37	16.9	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71393	Marinas	2	D	D	D	a	D	D
713930	Marinas	2	D	D	D	a	D	D
ST. PETERSBURG, FL								
71	Arts, entertainment, & recreation	50	20 182	11 598	2 534	825	21.2	5.6
711	Performing arts, spectator sports, & related industries	17	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	31	12 286	3 020	882	341	20.1	5.9
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71393	Marinas	7	3 310	478	127	26	19.8	—
713930	Marinas	7	3 310	478	127	26	19.8	—
71394	Fitness & recreational sports centers	12	5 447	1 712	465	169	10.0	3.6
713940	Fitness & recreational sports centers	12	5 447	1 712	465	169	10.0	3.6
SANFORD, FL								
71	Arts, entertainment, & recreation	13	5 502	1 967	450	145	38.3	—
713	Amusement, gambling, & recreation industries	13	5 502	1 967	450	145	38.3	—
7139	Other amusement & recreation services	11	D	D	D	b	D	D
SANIBEL, FL								
71	Arts, entertainment, & recreation	7	8 375	2 746	921	136	1.6	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
SARASOTA, FL								
71	Arts, entertainment, & recreation	39	42 247	9 105	2 355	757	20.1	16.2
711	Performing arts, spectator sports, & related industries	17	D	D	D	e	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	25 387	6 132	1 410	390	4.2	25.8
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
SATELLITE BEACH, FL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
SEBASTIAN, FL								
71	Arts, entertainment, & recreation	5	493	92	20	6	100.0	—
SEBRING, FL								
71	Arts, entertainment, & recreation	5	1 220	262	62	27	16.6	—
SEMINOLE, FL								
71	Arts, entertainment, & recreation	10	4 042	996	262	108	36.4	2.4
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOUTH DAYTONA, FL								
71	Arts, entertainment, & recreation	5	1 966	530	103	50	26.4	1.9
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SOUTH MIAMI, FL								
71	Arts, entertainment, & recreation	5	3 547	913	160	162	17.5	—
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
SOUTH PASADENA, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SPRINGFIELD, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STUART, FL								
71	Arts, entertainment, & recreation	8	4 325	1 421	348	104	35.4	.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SUNRISE, FL								
71	Arts, entertainment, & recreation	21	19 520	3 364	834	443	8.2	.8
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	c	D	D
7111309	Other music groups & artists	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 031	874	202	71	12.3	3.0
713940	Fitness & recreational sports centers	9	3 031	874	202	71	12.3	3.0
SURFSIDE, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TALLAHASSEE, FL								
71	Arts, entertainment, & recreation	42	13 476	3 711	860	385	27.4	23.7
711	Performing arts, spectator sports, & related industries	11	2 506	893	290	42	30.3	5.1
713	Amusement, gambling, & recreation industries	31	10 970	2 818	570	343	26.8	27.9
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
TAMARAC, FL								
71	Arts, entertainment, & recreation	12	8 190	1 988	493	141	5.0	2.2
711	Performing arts, spectator sports, & related industries	4	1 377	134	26	9	12.3	—
713	Amusement, gambling, & recreation industries	8	6 813	1 854	467	132	3.6	2.6
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
TAMPA, FL								
71	Arts, entertainment, & recreation	114	471 555	167 729	43 480	5 723	3.2	4.4
711	Performing arts, spectator sports, & related industries	44	D	D	D	g	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
7112	Spectator sports	14	188 738	106 388	28 701	1 331	.1	4.6
71121	Spectator sports	14	188 738	106 388	28 701	1 331	.1	4.6
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	24 445	5 189	1 492	430	8.0	—
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	c	D	D
7115	Independent artists, writers, & performers	15	5 296	1 238	249	58	68.5	4.6
71151	Independent artists, writers, & performers	15	5 296	1 238	249	58	68.5	4.6
711510	Independent artists, writers, & performers	15	5 296	1 238	249	58	68.5	4.6
713	Amusement, gambling, & recreation industries	68	248 131	53 761	12 810	3 862	3.7	4.6
7131	Amusement parks & arcades	9	D	D	D	h	D	D
71311	Amusement & theme parks	3	D	D	D	h	D	D
713110	Amusement & theme parks	3	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
7132	Gambling industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	g	D	D
71391	Golf courses & country clubs	9	D	D	D	f	D	D
713910	Golf courses & country clubs	9	D	D	D	f	D	D
71394	Fitness & recreational sports centers	25	D	D	D	e	D	D
713940	Fitness & recreational sports centers	25	D	D	D	e	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
TARPON SPRINGS, FL								
71	Arts, entertainment, & recreation	11	10 177	3 500	862	205	50.3	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
TEMPLE TERRACE, FL								
71	Arts, entertainment, & recreation	8	3 284	746	113	53	48.7	.8
711	Performing arts, spectator sports, & related industries	4	1 624	405	33	4	38.4	—
713	Amusement, gambling, & recreation industries	4	1 660	341	80	49	58.8	1.6
7139	Other amusement & recreation services	4	1 660	341	80	49	58.8	1.6
TEQUESTA, FL								
71	Arts, entertainment, & recreation	4	438	133	19	6	68.7	20.3
TITUSVILLE, FL								
71	Arts, entertainment, & recreation	14	7 463	1 874	436	151	20.0	29.1
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
TREASURE ISLAND, FL								
71	Arts, entertainment, & recreation	6	3 473	1 259	302	73	25.1	3.6
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
VENICE, FL								
71	Arts, entertainment, & recreation	13	12 616	1 969	499	142	25.5	.3
713	Amusement, gambling, & recreation industries	9	11 380	1 779	458	126	22.8	.4
7139	Other amusement & recreation services	9	11 380	1 779	458	126	22.8	.4
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
VERO BEACH, FL								
71	Arts, entertainment, & recreation	14	7 990	3 663	909	263	3.0	13.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
WAUCHULA, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WELLINGTON, FL *								
71	Arts, entertainment, & recreation	13	11 722	3 082	690	333	24.2	10.9
711	Performing arts, spectator sports, & related industries	8	3 881	757	159	33	73.2	26.8
713	Amusement, gambling, & recreation industries	5	7 841	2 325	531	300	—	3.0
7139	Other amusement & recreation services	5	7 841	2 325	531	300	—	3.0
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
WEST MELBOURNE, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST MIAMI, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WESTON, FL *								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
WEST PALM BEACH, FL								
71	Arts, entertainment, & recreation	45	44 467	12 982	2 900	630	9.0	1.9
711	Performing arts, spectator sports, & related industries	20	23 217	6 773	1 496	283	6.6	1.7
7112	Spectator sports	4	5 344	4 377	882	206	—	2.1
71121	Spectator sports	4	5 344	4 377	882	206	—	2.1
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	9	D	D	D	b	D	D
71151	Independent artists, writers, & performers	9	D	D	D	b	D	D
711510	Independent artists, writers, & performers	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71391	Golf courses & country clubs	4	6 741	2 359	570	142	19.2	—
713910	Golf courses & country clubs	4	6 741	2 359	570	142	19.2	—
71394	Fitness & recreational sports centers	10	6 873	1 765	564	123	12.6	4.3
713940	Fitness & recreational sports centers	10	6 873	1 765	564	123	12.6	4.3
WILDWOOD, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILTON MANORS, FL								
71	Arts, entertainment, & recreation	13	3 068	309	99	35	47.6	—
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D

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WINTER GARDEN, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
WINTER HAVEN, FL								
71	Arts, entertainment, & recreation	7	633	148	25	17	84.2	3.2
WINTER PARK, FL								
71	Arts, entertainment, & recreation	14	10 813	4 040	829	290	21.9	—
711	Performing arts, spectator sports, & related industries	8	6 156	2 568	477	191	23.0	—
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	4 657	1 472	352	99	20.4	—
7139	Other amusement & recreation services	6	4 657	1 472	352	99	20.4	—
WINTER SPRINGS, FL								
71	Arts, entertainment, & recreation	8	2 339	661	164	43	12.1	4.7
713	Amusement, gambling, & recreation industries	4	1 780	494	130	41	15.4	6.2
7139	Other amusement & recreation services	2	D	D	D	b	D	D
ZEPHYRHILLS, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ALACHUA COUNTY, FL								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	2 306	911	153	16	D	—
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
BALANCE OF BAY COUNTY, FL								
71	Arts, entertainment, & recreation	34	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BALANCE OF BRADFORD COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF BREVARD COUNTY, FL								
71	Arts, entertainment, & recreation	49	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	e	D	D
71211	Museums	1	D	D	D	e	D	D
712110	Museums	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71393	Marinas	13	D	D	D	b	D	D
713930	Marinas	13	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BROWARD COUNTY, FL								
71	Arts, entertainment, & recreation	43	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	e	D	D
713910	Golf courses & country clubs	4	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	1 671	95	29	13	59.2	40.8
713990	All other amusement & recreation industries	5	1 671	95	29	13	59.2	40.8
BALANCE OF CALHOUN COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CHARLOTTE COUNTY, FL								
71	Arts, entertainment, & recreation	26	20 321	5 821	1 413	492	34.3	.4
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	9	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	e	D	D
71393	Marinas	5	D	D	D	b	D	D
713930	Marinas	5	D	D	D	b	D	D
BALANCE OF CITRUS COUNTY, FL								
71	Arts, entertainment, & recreation	32	16 528	5 149	1 230	404	22.6	17.3
713	Amusement, gambling, & recreation industries	28	16 409	5 072	1 214	400	22.2	17.2
7139	Other amusement & recreation services	28	16 409	5 072	1 214	400	22.2	17.2
71391	Golf courses & country clubs	12	12 833	4 016	946	303	11.2	22.0
713910	Golf courses & country clubs	12	12 833	4 016	946	303	11.2	22.0
BALANCE OF CLAY COUNTY, FL								
71	Arts, entertainment, & recreation	16	9 687	2 795	637	262	11.4	.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
BALANCE OF COLLIER COUNTY, FL								
71	Arts, entertainment, & recreation	50	50 173	19 548	4 983	1 121	11.7	7.7
713	Amusement, gambling, & recreation industries	44	49 023	19 044	4 878	1 107	10.0	7.8
7139	Other amusement & recreation services	42	D	D	D	g	D	D
71391	Golf courses & country clubs	12	34 904	15 080	3 966	821	1.8	9.5
713910	Golf courses & country clubs	12	34 904	15 080	3 966	821	1.8	9.5
71393	Marinas	9	8 482	2 362	502	84	11.0	—
713930	Marinas	9	8 482	2 362	502	84	11.0	—
71394	Fitness & recreational sports centers	9	1 746	598	183	109	69.4	15.1
713940	Fitness & recreational sports centers	9	1 746	598	183	109	69.4	15.1
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
BALANCE OF COLUMBIA COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF DADE COUNTY, FL								
71	Arts, entertainment, & recreation	204	107 950	34 122	8 119	2 023	29.3	10.2
711	Performing arts, spectator sports, & related industries	73	D	D	D	c	D	D
7111	Performing arts companies	13	D	D	D	a	D	D
71113	Musical groups & artists	11	2 196	472	93	12	81.2	—
711130	Musical groups & artists	11	2 196	472	93	12	81.2	—
7111309	Other music groups & artists	11	2 196	472	93	12	81.2	—
7112	Spectator sports	11	D	D	D	b	D	D
71121	Spectator sports	11	D	D	D	b	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7112191	Professional athletes	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	37	9 104	1 952	430	69	34.7	7.2
71151	Independent artists, writers, & performers	37	9 104	1 952	430	69	34.7	7.2
711510	Independent artists, writers, & performers	37	9 104	1 952	430	69	34.7	7.2
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	128	D	D	D	g	D	D
7131	Amusement parks & arcades	9	D	D	D	c	D	D
71312	Amusement arcades	8	4 211	978	213	121	9.7	—
713120	Amusement arcades	8	4 211	978	213	121	9.7	—
7139	Other amusement & recreation services	118	D	D	D	g	D	D
71391	Golf courses & country clubs	10	27 153	11 424	3 141	552	2.7	17.0
713910	Golf courses & country clubs	10	27 153	11 424	3 141	552	2.7	17.0
71393	Marinas	14	11 307	3 469	828	139	49.3	9.4
713930	Marinas	14	11 307	3 469	828	139	49.3	9.4
71394	Fitness & recreational sports centers	49	D	D	D	f	D	D
713940	Fitness & recreational sports centers	49	D	D	D	f	D	D
71395	Bowling centers	3	3 297	938	215	73	—	—
713950	Bowling centers	3	3 297	938	215	73	—	—
71399	All other amusement & recreation industries	42	D	D	D	c	D	D
713990	All other amusement & recreation industries	42	D	D	D	c	D	D
BALANCE OF DESOTO COUNTY, FL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
BALANCE OF DIXIE COUNTY, FL								
71	Arts, entertainment, & recreation	4	866	158	40	16	92.6	7.4
BALANCE OF ESCAMBIA COUNTY, FL								
71	Arts, entertainment, & recreation	49	21 807	6 482	1 473	593	23.0	7.2
711	Performing arts, spectator sports, & related industries	9	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	e	D	D
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	4 357	1 339	314	112	34.9	24.4
713940	Fitness & recreational sports centers	13	4 357	1 339	314	112	34.9	24.4
71399	All other amusement & recreation industries	6	1 840	515	136	31	19.2	3.3
713990	All other amusement & recreation industries	6	1 840	515	136	31	19.2	3.3
BALANCE OF FLAGLER COUNTY, FL								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
BALANCE OF FRANKLIN COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GLADES COUNTY, FL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BALANCE OF GULF COUNTY, FL								
71	Arts, entertainment, & recreation	3	799	180	35	8	100.0	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HAMILTON COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HARDEE COUNTY, FL								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF HENDRY COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HERNANDO COUNTY, FL								
71	Arts, entertainment, & recreation	17	11 195	4 240	656	276	14.0	7.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
BALANCE OF HIGHLANDS COUNTY, FL								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
BALANCE OF HILLSBOROUGH COUNTY, FL								
71	Arts, entertainment, & recreation	137	83 135	27 197	6 589	2 315	15.1	11.4
711	Performing arts, spectator sports, & related industries	39	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	98	D	D	D	g	D	D
7131	Amusement parks & arcades	9	D	D	D	c	D	D
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	f	D	D
71329	Other gambling industries	4	D	D	D	f	D	D
713290	Other gambling industries	4	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	f	D	D
7139	Other amusement & recreation services	85	D	D	D	g	D	D
71391	Golf courses & country clubs	15	20 588	5 389	1 361	535	1.3	16.6
713910	Golf courses & country clubs	15	20 588	5 389	1 361	535	1.3	16.6
71394	Fitness & recreational sports centers	29	D	D	D	e	D	D
713940	Fitness & recreational sports centers	29	D	D	D	e	D	D
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	13	D	D	D	a	D	D
BALANCE OF HOLMES COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF INDIAN RIVER COUNTY, FL								
71	Arts, entertainment, & recreation	22	16 345	6 291	1 599	377	15.4	14.4
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
BALANCE OF JACKSON COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF JEFFERSON COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
BALANCE OF LAKE COUNTY, FL								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
BALANCE OF LEE COUNTY, FL								
71	Arts, entertainment, & recreation	105	88 701	21 418	5 423	1 561	20.8	26.6
711	Performing arts, spectator sports, & related industries	20	D	D	D	e	D	D
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	84	D	D	D	g	D	D
7132	Gambling industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	78	D	D	D	g	D	D
71391	Golf courses & country clubs	16	D	D	D	f	D	D
713910	Golf courses & country clubs	16	D	D	D	f	D	D
71393	Marinas	24	17 415	3 467	810	154	42.9	.7
713930	Marinas	24	17 415	3 467	810	154	42.9	.7
71394	Fitness & recreational sports centers	19	4 157	1 387	358	121	31.6	47.0
713940	Fitness & recreational sports centers	19	4 157	1 387	358	121	31.6	47.0
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
BALANCE OF LEON COUNTY, FL								
71	Arts, entertainment, & recreation	18	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	11	9 507	3 104	744	330	18.2	5.6
7139	Other amusement & recreation services	11	9 507	3 104	744	330	18.2	5.6
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
BALANCE OF LEVY COUNTY, FL								
71	Arts, entertainment, & recreation	14	3 218	710	161	57	69.4	12.6
713	Amusement, gambling, & recreation industries	10	2 380	595	136	50	79.2	.4
7139	Other amusement & recreation services	10	2 380	595	136	50	79.2	.4
BALANCE OF MADISON COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
BALANCE OF MANATEE COUNTY, FL								
71	Arts, entertainment, & recreation	46	28 489	8 076	1 317	416	59.3	10.5
711	Performing arts, spectator sports, & related industries	12	9 388	2 137	202	22	74.0	—
7112	Spectator sports	6	D	D	D	a	D	D
71121	Spectator sports	6	D	D	D	a	D	D
711219	Other spectator sports	6	D	D	D	a	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	19 101	5 939	1 115	394	52.1	15.7
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	1 714	652	135	83	21.1	59.0
713940	Fitness & recreational sports centers	5	1 714	652	135	83	21.1	59.0
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BALANCE OF MARION COUNTY, FL								
71	Arts, entertainment, & recreation	36	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7112	Spectator sports	14	D	D	D	c	D	D
71121	Spectator sports	14	D	D	D	c	D	D
711219	Other spectator sports	14	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	e	D	D
71311	Amusement & theme parks	2	D	D	D	e	D	D
713110	Amusement & theme parks	2	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
BALANCE OF MARTIN COUNTY, FL								
71	Arts, entertainment, & recreation	48	68 976	17 038	4 507	1 069	30.9	17.5
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	36	D	D	D	f	D	D
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71391	Golf courses & country clubs	13	D	D	D	f	D	D
713910	Golf courses & country clubs	13	D	D	D	f	D	D
71393	Marinas	13	7 127	1 229	326	80	20.4	20.7
713930	Marinas	13	7 127	1 229	326	80	20.4	20.7
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
BALANCE OF MONROE COUNTY, FL								
71	Arts, entertainment, & recreation	77	36 148	8 655	2 259	511	39.7	5.2
713	Amusement, gambling, & recreation industries	72	35 681	8 622	2 253	507	39.2	4.9
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	71	D	D	D	e	D	D
71391	Golf courses & country clubs	4	5 376	1 857	473	89	2.6	—
713910	Golf courses & country clubs	4	5 376	1 857	473	89	2.6	—
71393	Marinas	28	17 408	2 760	748	144	49.6	5.5
713930	Marinas	28	17 408	2 760	748	144	49.6	5.5
71394	Fitness & recreational sports centers	12	4 997	2 033	514	136	30.1	6.3
713940	Fitness & recreational sports centers	12	4 997	2 033	514	136	30.1	6.3
71399	All other amusement & recreation industries	24	D	D	D	b	D	D
713990	All other amusement & recreation industries	24	D	D	D	b	D	D
BALANCE OF NASSAU COUNTY, FL								
71	Arts, entertainment, & recreation	11	5 924	3 009	614	79	48.7	5.0
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF OKALOOSA COUNTY, FL								
71	Arts, entertainment, & recreation	17	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
BALANCE OF OKEECHOBEE COUNTY, FL								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BALANCE OF ORANGE COUNTY, FL								
71	Arts, entertainment, & recreation	170	D	D	D	k	D	D
711	Performing arts, spectator sports, & related industries	75	D	D	D	f	D	D
7111	Performing arts companies	17	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
7111102	Theater companies	6	D	D	D	b	D	D
71113	Musical groups & artists	8	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	b	D	D
7111309	Other music groups & artists	8	D	D	D	b	D	D
7112	Spectator sports	15	D	D	D	b	D	D
71121	Spectator sports	15	D	D	D	b	D	D
711219	Other spectator sports	15	D	D	D	b	D	D
7112191	Professional athletes	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	25 443	4 293	853	247	5.5	54.0
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	23	D	D	D	b	D	D
71151	Independent artists, writers, & performers	23	D	D	D	b	D	D
711510	Independent artists, writers, & performers	23	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	94	D	D	D	j	D	D
7131	Amusement parks & arcades	18	D	D	D	j	D	D
71311	Amusement & theme parks	10	D	D	D	j	D	D
713110	Amusement & theme parks	10	D	D	D	j	D	D
7131101	Waterparks	3	D	D	D	j	D	D
7131102	Amusement parks (except waterparks)	7	D	D	D	j	D	D
71312	Amusement arcades	8	D	D	D	b	D	D
713120	Amusement arcades	8	D	D	D	b	D	D
7139	Other amusement & recreation services	76	D	D	D	g	D	D
71391	Golf courses & country clubs	19	D	D	D	g	D	D
713910	Golf courses & country clubs	19	D	D	D	g	D	D
71394	Fitness & recreational sports centers	22	D	D	D	e	D	D
713940	Fitness & recreational sports centers	22	D	D	D	e	D	D
71395	Bowling centers	6	3 672	1 053	256	101	4.1	—
713950	Bowling centers	6	3 672	1 053	256	101	4.1	—
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
BALANCE OF OSCEOLA COUNTY, FL								
71	Arts, entertainment, & recreation	27	34 440	8 634	1 326	266	10.5	65.7
713	Amusement, gambling, & recreation industries	26	D	D	D	e	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
71311	Amusement & theme parks	3	D	D	D	b	D	D
713110	Amusement & theme parks	3	D	D	D	b	D	D
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71391	Golf courses & country clubs	5	5 593	1 223	310	75	36.5	.1
713910	Golf courses & country clubs	5	5 593	1 223	310	75	36.5	.1
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PALM BEACH COUNTY, FL								
71	Arts, entertainment, & recreation	147	158 885	47 640	12 483	2 854	15.4	9.0
711	Performing arts, spectator sports, & related industries	59	D	D	D	f	D	D
7111	Performing arts companies	17	D	D	D	b	D	D
71113	Musical groups & artists	14	3 002	320	57	24	22.0	5.9
711130	Musical groups & artists	14	3 002	320	57	24	22.0	5.9
7111309	Other music groups & artists	14	3 002	320	57	24	22.0	5.9
7112	Spectator sports	13	D	D	D	f	D	D
71121	Spectator sports	13	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	18	D	D	D	b	D	D
71151	Independent artists, writers, & performers	18	D	D	D	b	D	D
711510	Independent artists, writers, & performers	18	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	c	D	D
71219	Nature parks & other similar institutions	2	D	D	D	c	D	D
712190	Nature parks & other similar institutions	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	86	D	D	D	g	D	D
7139	Other amusement & recreation services	82	D	D	D	g	D	D
71391	Golf courses & country clubs	20	46 871	17 293	4 689	1 007	12.4	14.1
713910	Golf courses & country clubs	20	46 871	17 293	4 689	1 007	12.4	14.1
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	27	31 787	11 936	3 510	737	19.1	12.7
713940	Fitness & recreational sports centers	27	31 787	11 936	3 510	737	19.1	12.7
71399	All other amusement & recreation industries	27	8 110	2 311	306	101	74.6	7.7
713990	All other amusement & recreation industries	27	8 110	2 311	306	101	74.6	7.7
BALANCE OF PASCO COUNTY, FL								
71	Arts, entertainment, & recreation	42	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	13	D	D	D	e	D	D
713910	Golf courses & country clubs	13	D	D	D	e	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	10	2 428	558	119	51	37.0	8.1
713990	All other amusement & recreation industries	10	2 428	558	119	51	37.0	8.1
BALANCE OF PINELLAS COUNTY, FL								
71	Arts, entertainment, & recreation	71	81 169	21 351	6 293	1 701	31.8	15.7
711	Performing arts, spectator sports, & related industries	26	D	D	D	f	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	10	D	D	D	f	D	D
71121	Spectator sports	10	D	D	D	f	D	D
711212	Racetracks	4	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	45	D	D	D	f	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	e	D	D
71393	Marinas	12	D	D	D	c	D	D
713930	Marinas	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	3 569	1 045	271	136	50.6	4.3
713940	Fitness & recreational sports centers	10	3 569	1 045	271	136	50.6	4.3
71399	All other amusement & recreation industries	12	3 929	880	194	68	68.2	16.5
713990	All other amusement & recreation industries	12	3 929	880	194	68	68.2	16.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D.]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF POLK COUNTY, FL								
71	Arts, entertainment, & recreation	35	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7139	Other amusement & recreation services	21	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
BALANCE OF PUTNAM COUNTY, FL								
71	Arts, entertainment, & recreation	3	405	143	37	11	100.0	-
BALANCE OF ST. JOHNS COUNTY, FL								
71	Arts, entertainment, & recreation	25	77 085	15 724	3 736	658	4.7	2.4
711	Performing arts, spectator sports, & related industries	8	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	f	D	D
7139	Other amusement & recreation services	15	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF ST. LUCIE COUNTY, FL								
71	Arts, entertainment, & recreation	12	6 224	2 446	767	302	36.6	30.1
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
BALANCE OF SANTA ROSA COUNTY, FL								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF SARASOTA COUNTY, FL								
71	Arts, entertainment, & recreation	87	70 762	22 820	5 437	1 284	16.2	7.0
711	Performing arts, spectator sports, & related industries	29	D	D	D	b	D	D
7111	Performing arts companies	9	D	D	D	b	D	D
71119	Other performing arts companies	3	D	D	D	b	D	D
711190	Other performing arts companies	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	10	D	D	D	b	D	D
71151	Independent artists, writers, & performers	10	D	D	D	b	D	D
711510	Independent artists, writers, & performers	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	57	52 523	17 582	4 514	1 192	10.1	9.1
7139	Other amusement & recreation services	56	D	D	D	g	D	D
71391	Golf courses & country clubs	16	33 511	12 315	3 382	820	8.3	9.3
713910	Golf courses & country clubs	16	33 511	12 315	3 382	820	8.3	9.3
71393	Marinas	9	9 350	1 677	464	75	6.9	1.4
713930	Marinas	9	9 350	1 677	464	75	6.9	1.4
71394	Fitness & recreational sports centers	18	5 657	2 299	397	207	21.5	23.7
713940	Fitness & recreational sports centers	18	5 657	2 299	397	207	21.5	23.7
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SEMINOLE COUNTY, FL								
71	Arts, entertainment, & recreation	46	38 725	10 833	2 643	709	13.5	13.4
711	Performing arts, spectator sports, & related industries	22	D	D	D	e	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	e	D	D
71399	All other amusement & recreation industries	9	4 493	765	181	56	39.5	39.0
713990	All other amusement & recreation industries	9	4 493	765	181	56	39.5	39.0
BALANCE OF SUMTER COUNTY, FL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	a	D	D
7139	Other amusement & recreation services	6	D	D	D	a	D	D
71394	Fitness & recreational sports centers	3	D	D	D	a	D	D
713940	Fitness & recreational sports centers	3	D	D	D	a	D	D
BALANCE OF SUWANNEE COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TAYLOR COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF UNION COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF VOLUSIA COUNTY, FL								
71	Arts, entertainment, & recreation	31	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
BALANCE OF WAKULLA COUNTY, FL								
71	Arts, entertainment, & recreation	8	6 060	794	170	45	17.5	51.9
713	Amusement, gambling, & recreation industries	8	6 060	794	170	45	17.5	51.9
7139	Other amusement & recreation services	8	6 060	794	170	45	17.5	51.9
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
BALANCE OF WALTON COUNTY, FL								
71	Arts, entertainment, & recreation	6	3 831	1 139	206	68	38.0	—
713	Amusement, gambling, & recreation industries	6	3 831	1 139	206	68	38.0	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

FLORIDA

Atlantic Beach. See “Jacksonville (consolidated city).”

Aventura was incorporated in November 1995.

De Bary was incorporated in December 1993.

Deltona was incorporated in December 1995.

Jacksonville Beach. See “Jacksonville (consolidated city).”

Jacksonville (balance). See “Jacksonville (consolidated city).”

Jacksonville (consolidated city) is coextensive with Duval County. It includes Atlantic Beach, Jacksonville

Beach, and Neptune Beach, which are tabulated separately. “Jacksonville (balance),” which is a place equivalent, includes Baldwin, which is not populous enough for separate tabulation.

Longboat Key is in Manatee and Sarasota Counties.

Neptune Beach. See “Jacksonville (consolidated city).”

Pinecrest was incorporated in March 1996.

St. Pete Beach name was changed from St. Petersburg Beach in April 1994.

Wellington was incorporated in December 1995.

Weston was incorporated in September 1996.

Appendix E. Metropolitan Areas

FLORIDA

Daytona Beach, FL MSA

Flagler County, FL

Volusia County, FL

Fort Lauderdale, FL PMSA

Broward County, FL

Fort Myers—Cape Coral, FL MSA

Lee County, FL

Fort Pierce—Port St. Lucie, FL MSA

Martin County, FL

St. Lucie County, FL

Fort Walton Beach, FL MSA

Okaloosa County, FL

Gainesville, FL MSA

Alachua County, FL

Jacksonville, FL MSA

Clay County, FL

Duval County, FL

Nassau County, FL

St. Johns County, FL

Lakeland—Winter Haven, FL MSA

Polk County, FL

Melbourne—Titusville—Palm Bay, FL MSA

Brevard County, FL

Miami—Fort Lauderdale, FL CMSA

Fort Lauderdale, FL PMSA

Broward County, FL

Miami, FL PMSA

Dade County, FL

Miami, FL PMSA

Dade County, FL

Naples, FL MSA

Collier County, FL

Ocala, FL MSA

Marion County, FL

Orlando, FL MSA

Lake County, FL

Orange County, FL

Osceola County, FL

Seminole County, FL

Panama City, FL MSA

Bay County, FL

Pensacola, FL MSA

Escambia County, FL

Santa Rosa County, FL

Punta Gorda, FL MSA

Charlotte County, FL

Sarasota—Bradenton, FL MSA

Manatee County, FL

Sarasota County, FL

Tallahassee, FL MSA

Gadsden County, FL

Leon County, FL

Tampa—St. Petersburg—Clearwater, FL MSA

Hernando County, FL

Hillsborough County, FL

Pasco County, FL

Pinellas County, FL

West Palm Beach—Boca Raton, FL MSA

Palm Beach County, FL

Georgia

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GEORGIA								
71	Arts, entertainment, & recreation	1 653	1 533 747	408 877	98 303	23 437	13.3	5.7
711	Performing arts, spectator sports, & related industries	483	683 804	195 128	52 752	5 294	7.4	2.3
7111	Performing arts companies	125	72 637	17 963	2 543	511	15.3	3.2
71111	Theater companies & dinner theaters	32	17 245	3 156	615	203	23.3	2.6
711110	Theater companies & dinner theaters	32	17 245	3 156	615	203	23.3	2.6
7111102	Theater companies	29	16 786	3 051	597	195	23.0	2.4
7111103	Dinner theaters	3	459	105	18	8	D	10.9
71112	Dance companies	1	D	D	D	a	D	D
711120	Dance companies	1	D	D	D	a	D	D
71113	Musical groups & artists	73	51 606	13 405	1 726	239	12.7	2.2
711130	Musical groups & artists	73	51 606	13 405	1 726	239	12.7	2.2
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	72	D	D	D	c	D	D
71119	Other performing arts companies	19	D	D	D	b	D	D
711190	Other performing arts companies	19	D	D	D	b	D	D
7111901	Circuses	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	17	D	D	D	b	D	D
7112	Spectator sports	72	317 355	124 398	38 689	2 386	4.0	1.9
71121	Spectator sports	72	317 355	124 398	38 689	2 386	4.0	1.9
711211	Sports teams & clubs	9	D	D	D	g	D	D
7112111	Football clubs	1	D	D	D	g	D	D
7112112	Baseball clubs	5	D	D	D	b	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	16	42 813	4 636	1 099	410	6.0	2.9
7112122	Auto racetrack operation	16	42 813	4 636	1 099	410	6.0	2.9
711219	Other spectator sports	47	D	D	D	c	D	D
7112191	Professional athletes	18	3 780	771	142	35	35.0	20.6
7112192	Racing (except racetrack operation)	29	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	56	236 642	33 490	7 417	1 909	5.3	1.3
71131	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	47	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	47	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	41	16 097	5 049	881	129	18.3	12.6
71141	Agents/managers for artists, athletes, & other public figures	41	16 097	5 049	881	129	18.3	12.6
711410	Agents/managers for artists, athletes, & other public figures	41	16 097	5 049	881	129	18.3	12.6
7115	Independent artists, writers, & performers	189	41 073	14 228	3 222	359	27.1	4.7
71151	Independent artists, writers, & performers	189	41 073	14 228	3 222	359	27.1	4.7
711510	Independent artists, writers, & performers	189	41 073	14 228	3 222	359	27.1	4.7
712	Museums, historical sites, & similar institutions	11	2 912	943	203	62	18.9	13.6
7121	Museums, historical sites, & similar institutions	11	2 912	943	203	62	18.9	13.6
71211	Museums	5	1 024	303	76	19	24.6	33.8
712110	Museums	5	1 024	303	76	19	24.6	33.8
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
71219	Nature parks & other similar institutions	5	D	D	D	b	D	D
712190	Nature parks & other similar institutions	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 159	847 031	212 806	45 348	18 081	18.0	8.4
7131	Amusement parks & arcades	82	135 923	32 850	5 558	3 179	7.2	2.1
71311	Amusement & theme parks	13	111 101	27 426	4 406	2 520	3.8	1.2
713110	Amusement & theme parks	13	111 101	27 426	4 406	2 520	3.8	1.2
7131101	Waterparks	6	D	D	D	e	D	D
7131102	Amusement parks (except waterparks)	7	D	D	D	g	D	D
71312	Amusement arcades	69	24 822	5 424	1 152	659	22.1	5.8
713120	Amusement arcades	69	24 822	5 424	1 152	659	22.1	5.8
7132	Gambling industries	17	75 505	5 619	1 188	203	.3	19.9
71321	Casinos (except casino hotels)	1	D	D	D	b	D	D
713210	Casinos (except casino hotels)	1	D	D	D	b	D	D
71329	Other gambling industries	16	D	D	D	c	D	D
713290	Other gambling industries	16	D	D	D	c	D	D
7132901	Slot machine operators	8	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	8	D	D	D	b	D	D
7139	Other amusement & recreation services	1 060	635 603	174 337	38 602	14 699	22.4	8.5
71391	Golf courses & country clubs	216	265 701	75 844	16 169	5 018	18.3	7.0
713910	Golf courses & country clubs	216	265 701	75 844	16 169	5 018	18.3	7.0
71392	Skiing facilities	1	D	D	D	b	D	D
713920	Skiing facilities	1	D	D	D	b	D	D
71393	Marinas	66	48 820	9 883	2 024	453	16.8	7.5
713930	Marinas	66	48 820	9 883	2 024	453	16.8	7.5
71394	Fitness & recreational sports centers	453	170 476	50 317	11 838	6 344	28.1	10.3
713940	Fitness & recreational sports centers	453	170 476	50 317	11 838	6 344	28.1	10.3
7139404	Ice skating rinks	3	3 706	935	268	139	—	—
7139405	Roller skating rinks	55	15 360	4 087	1 018	738	37.4	2.8
71395	Bowling centers	72	52 639	14 730	3 768	1 325	19.2	9.6
713950	Bowling centers	72	52 639	14 730	3 768	1 325	19.2	9.6

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	GEORGIA—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	252	D	D	D	g	D	D
713990	All other amusement & recreation industries	252	D	D	D	g	D	D
7139901	Dance studios & halls	1	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	10	3 069	757	137	70	32.6	20.4
7139904	Miniature golf courses	17	4 816	865	167	126	26.9	2.9
7139905	Coin-operated amusement devices (except slot machine operation)	71	45 334	10 677	2 333	434	19.3	8.0

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	GEORGIA								
	Arts, entertainment, & recreation	381	428 664	399 072	150 942	33 755	9 622	13.3	3.5
711	Performing arts, spectator sports, & related industries	93	85 350	81 813	27 690	6 924	2 005	9.6	1.8
7111	Performing arts companies	67	64 121	63 065	22 859	5 829	1 334	9.4	1.3
71111	Theater companies & dinner theaters	35	27 432	27 892	9 042	2 209	534	19.3	2.2
711110	Theater companies & dinner theaters	35	27 432	27 892	9 042	2 209	534	19.3	2.2
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	33	D	D	D	D	f	D	D
71112	Dance companies	5	D	D	D	D	c	D	D
711120	Dance companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	24	29 071	28 524	11 041	2 886	636	1.6	.7
711130	Musical groups & artists	24	29 071	28 524	11 041	2 886	636	1.6	.7
7111301	Symphony orchestras & chamber music organizations	11	26 610	26 203	10 253	2 693	594	.3	—
7111309	Other music groups & artists	13	2 461	2 321	788	193	42	16.0	8.8
71119	Other performing arts companies	3	D	D	D	D	a	D	D
711190	Other performing arts companies	3	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	26	21 229	18 748	4 831	1 095	671	10.2	3.4
71131	Promoters of performing arts, sports, & similar events w/facility	9	11 167	9 573	3 491	791	523	—	4.3
711310	Promoters of performing arts, sports, & similar events w/facility	9	11 167	9 573	3 491	791	523	—	4.3
71132	Promoters of performing arts, sports, & similar events w/o facil	17	10 062	9 175	1 340	304	148	21.5	2.3
711320	Promoters of performing arts, sports, & similar events w/o facil	17	10 062	9 175	1 340	304	148	21.5	2.3
712	Museums, historical sites, & similar institutions	85	120 163	91 419	30 521	6 853	1 582	17.9	5.6
7121	Museums, historical sites, & similar institutions	85	120 163	91 419	30 521	6 853	1 582	17.9	5.6
71211	Museums	59	67 372	54 091	17 439	3 952	884	27.3	8.8
712110	Museums	59	67 372	54 091	17 439	3 952	884	27.3	8.8
71212	Historical sites	16	5 980	4 428	1 443	338	132	48.2	2.2
712120	Historical sites	16	5 980	4 428	1 443	338	132	48.2	2.2
71213	Zoos & botanical gardens	6	45 401	31 668	10 972	2 429	527	.4	—
712130	Zoos & botanical gardens	6	45 401	31 668	10 972	2 429	527	.4	—
71219	Nature parks & other similar institutions	4	1 410	1 232	667	134	39	5.8	48.9
712190	Nature parks & other similar institutions	4	1 410	1 232	667	134	39	5.8	48.9
713	Amusement, gambling, & recreation industries	203	223 151	225 840	92 731	19 978	6 035	12.1	3.1
7139	Other amusement & recreation services	203	223 151	225 840	92 731	19 978	6 035	12.1	3.1
71391	Golf courses & country clubs	71	160 814	166 493	67 731	14 477	3 489	11.2	1.4
713910	Golf courses & country clubs	71	160 814	166 493	67 731	14 477	3 489	11.2	1.4
71394	Fitness & recreational sports centers	102	52 277	49 791	22 530	5 014	2 429	11.2	6.2
713940	Fitness & recreational sports centers	102	52 277	49 791	22 530	5 014	2 429	11.2	6.2
71399	All other amusement & recreation industries	30	10 060	9 556	2 470	487	117	31.6	13.8
713990	All other amusement & recreation industries	30	10 060	9 556	2 470	487	117	31.6	13.8

¹Includes revenue information obtained from administrative records of other Federal agencies.
²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY, GA MSA								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 693	362	78	59	98.4	1.6
713940	Fitness & recreational sports centers	4	2 693	362	78	59	98.4	1.6
ATHENS, GA MSA								
71	Arts, entertainment, & recreation	38	31 883	8 678	1 219	359	17.0	.8
711	Performing arts, spectator sports, & related industries	12	18 594	5 254	528	51	1.0	.3
7111	Performing arts companies	7	18 172	5 011	461	41	.4	—
71113	Musical groups & artists	7	18 172	5 011	461	41	.4	—
711130	Musical groups & artists	7	18 172	5 011	461	41	.4	—
7111309	Other music groups & artists	7	18 172	5 011	461	41	.4	—
713	Amusement, gambling, & recreation industries	26	13 289	3 424	691	308	39.4	1.4
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	1 869	677	177	126	65.0	6.3
713940	Fitness & recreational sports centers	12	1 869	677	177	126	65.0	6.3
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
ATLANTA, GA MSA								
71	Arts, entertainment, & recreation	952	1 150 566	312 935	78 669	16 349	9.8	4.6
711	Performing arts, spectator sports, & related industries	359	611 623	179 174	50 191	4 565	6.0	2.1
7111	Performing arts companies	96	D	D	D	e	D	D
71111	Theater companies & dinner theaters	23	D	D	D	c	D	D
711110	Theater companies & dinner theaters	23	D	D	D	c	D	D
7111102	Theater companies	22	D	D	D	c	D	D
71113	Musical groups & artists	56	32 201	8 029	1 228	181	18.7	3.5
711130	Musical groups & artists	56	32 201	8 029	1 228	181	18.7	3.5
7111309	Other music groups & artists	55	D	D	D	c	D	D
71119	Other performing arts companies	17	D	D	D	b	D	D
711190	Other performing arts companies	17	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	16	D	D	D	b	D	D
7112	Spectator sports	36	287 953	118 242	37 510	2 016	2.4	1.7
71121	Spectator sports	36	287 953	118 242	37 510	2 016	2.4	1.7
711211	Sports teams & clubs	4	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	g	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	e	D	D
7112122	Auto racetrack operation	5	D	D	D	e	D	D
711219	Other spectator sports	27	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	18	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	43	227 790	32 076	7 141	1 752	3.4	1.3
71131	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	34	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	34	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	39	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	39	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	39	D	D	D	c	D	D
7115	Independent artists, writers, & performers	145	34 429	12 319	2 735	275	26.4	2.6
71151	Independent artists, writers, & performers	145	34 429	12 319	2 735	275	26.4	2.6
711510	Independent artists, writers, & performers	145	34 429	12 319	2 735	275	26.4	2.6
712	Museums, historical sites, & similar institutions	5	1 603	661	142	37	3.9	20.3
7121	Museums, historical sites, & similar institutions	5	1 603	661	142	37	3.9	20.3

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATLANTA, GA MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	588	537 340	133 100	28 336	11 747	14.0	7.4
7131	Amusement parks & arcades	43	118 677	28 509	4 976	2 854	3.8	1.2
71311	Amusement & theme parks	6	D	D	D	g	D	D
713110	Amusement & theme parks	6	D	D	D	e	D	D
7131101	Waterparks	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	g	D	D
71312	Amusement arcades	37	D	D	D	e	D	D
713120	Amusement arcades	37	D	D	D	e	D	D
7132	Gambling industries	5	D	D	D	b	D	D
71329	Other gambling industries	5	D	D	D	b	D	D
713290	Other gambling industries	5	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	540	D	D	D	i	D	D
71391	Golf courses & country clubs	86	120 013	37 796	8 272	2 548	16.8	4.9
713910	Golf courses & country clubs	86	120 013	37 796	8 272	2 548	16.8	4.9
71393	Marinas	12	13 201	2 617	503	105	7.3	—
713930	Marinas	12	13 201	2 617	503	105	7.3	—
71394	Fitness & recreational sports centers	267	128 183	37 414	8 651	4 514	22.2	8.5
713940	Fitness & recreational sports centers	267	128 183	37 414	8 651	4 514	22.2	8.5
7139405	Roller skating rinks	29	9 516	2 500	604	428	36.8	4.5
71395	Bowling centers	40	35 831	10 320	2 667	829	17.0	7.3
713950	Bowling centers	40	35 831	10 320	2 667	829	17.0	7.3
71399	All other amusement & recreation industries	135	D	D	D	f	D	D
713990	All other amusement & recreation industries	135	D	D	D	f	D	D
7139904	Miniature golf courses	10	4 316	718	142	99	22.9	1.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	28	22 500	5 126	1 082	171	16.1	4.3
AUGUSTA-AIKEN, GA-SC MSA								
71	Arts, entertainment, & recreation	124	112 920	23 654	5 403	1 693	18.7	7.5
711	Performing arts, spectator sports, & related industries	27	D	D	D	c	D	D
7112	Spectator sports	13	4 682	1 877	560	116	26.8	15.6
71121	Spectator sports	13	4 682	1 877	560	116	26.8	15.6
711219	Other spectator sports	11	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	96	102 483	20 552	4 600	1 516	14.0	7.5
7131	Amusement parks & arcades	9	5 335	1 282	265	112	6.6	51.5
71312	Amusement arcades	8	D	D	D	c	D	D
713120	Amusement arcades	8	D	D	D	c	D	D
7132	Gambling industries	16	20 786	2 998	488	251	7.3	12.0
71329	Other gambling industries	16	20 786	2 998	488	251	7.3	12.0
713290	Other gambling industries	16	20 786	2 998	488	251	7.3	12.0
7132901	Slot machine operators	10	D	D	D	c	D	D
7139	Other amusement & recreation services	71	76 362	16 272	3 847	1 153	16.3	3.2
71391	Golf courses & country clubs	19	60 146	11 677	2 710	672	10.5	2.5
713910	Golf courses & country clubs	19	60 146	11 677	2 710	672	10.5	2.5
71394	Fitness & recreational sports centers	23	5 190	1 607	410	260	42.4	7.7
713940	Fitness & recreational sports centers	23	5 190	1 607	410	260	42.4	7.7
71395	Bowling centers	7	3 201	839	231	82	9.2	9.0
713950	Bowling centers	7	3 201	839	231	82	9.2	9.0
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	3 443	1 059	275	31	53.8	1.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHATTANOOGA, TN—GA MSA								
71	Arts, entertainment, & recreation	102	54 458	17 617	3 462	1 205	32.3	4.5
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	89	46 906	14 778	2 994	1 097	36.8	5.2
7131	Amusement parks & arcades	10	7 829	2 222	239	106	68.4	16.5
7139	Other amusement & recreation services	78	D	D	D	f	D	D
71391	Golf courses & country clubs	18	13 795	5 317	1 025	256	22.6	3.0
713910	Golf courses & country clubs	18	13 795	5 317	1 025	256	22.6	3.0
71394	Fitness & recreational sports centers	29	8 133	2 639	684	365	39.5	4.1
713940	Fitness & recreational sports centers	29	8 133	2 639	684	365	39.5	4.1
71395	Bowling centers	4	4 274	1 404	359	127	24.5	—
713950	Bowling centers	4	4 274	1 404	359	127	24.5	—
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	2 970	289	80	23	77.8	—
COLUMBUS, GA—AL MSA								
71	Arts, entertainment, & recreation	47	28 418	6 376	1 288	679	18.9	8.9
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
7111102	Theater companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	21 228	5 349	1 259	663	22.2	11.9
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71391	Golf courses & country clubs	4	7 551	1 284	242	129	12.6	—
713910	Golf courses & country clubs	4	7 551	1 284	242	129	12.6	—
71394	Fitness & recreational sports centers	24	8 254	2 706	714	429	32.3	22.1
713940	Fitness & recreational sports centers	24	8 254	2 706	714	429	32.3	22.1
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
MACON, GA MSA								
71	Arts, entertainment, & recreation	53	21 618	6 052	1 279	593	29.6	15.4
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	44	19 007	5 036	1 080	474	32.6	17.1
7139	Other amusement & recreation services	36	16 265	4 528	976	428	37.2	17.2
71391	Golf courses & country clubs	8	8 382	2 258	479	160	31.5	—
713910	Golf courses & country clubs	8	8 382	2 258	479	160	31.5	—
71394	Fitness & recreational sports centers	12	3 366	1 184	256	152	48.1	10.4
713940	Fitness & recreational sports centers	12	3 366	1 184	256	152	48.1	10.4
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
SAVANNAH, GA MSA								
71	Arts, entertainment, & recreation	74	47 857	15 013	3 225	997	11.3	6.4
711	Performing arts, spectator sports, & related industries	19	5 682	1 039	236	79	29.4	18.4
7111	Performing arts companies	3	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	a	D	D
71121	Spectator sports	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	55	42 175	13 974	2 989	918	8.9	4.8
7139	Other amusement & recreation services	48	D	D	D	f	D	D
71391	Golf courses & country clubs	7	22 932	8 796	1 854	498	1.3	.6
713910	Golf courses & country clubs	7	22 932	8 796	1 854	498	1.3	.6
71393	Marinas	13	6 458	1 737	390	97	8.5	2.8
713930	Marinas	13	6 458	1 737	390	97	8.5	2.8
71394	Fitness & recreational sports centers	15	3 770	1 040	217	131	28.1	43.7
713940	Fitness & recreational sports centers	15	3 770	1 040	217	131	28.1	43.7
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 178	926	200	56	30.2	—

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE GEORGIA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	396	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	63	D	D	D	e	D	D
7112	Spectator sports	22	D	D	D	c	D	D
71121	Spectator sports	22	D	D	D	c	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
7115	Independent artists, writers, & performers	22	4 210	972	249	41	18.3	15.0
71151	Independent artists, writers, & performers	22	4 210	972	249	41	18.3	15.0
711510	Independent artists, writers, & performers	22	4 210	972	249	41	18.3	15.0
713	Amusement, gambling, & recreation industries	331	D	D	D	h	D	D
7131	Amusement parks & arcades	20	D	D	D	c	D	D
71312	Amusement arcades	17	D	D	D	b	D	D
713120	Amusement arcades	17	D	D	D	b	D	D
7139	Other amusement & recreation services	306	D	D	D	g	D	D
71391	Golf courses & country clubs	92	D	D	D	g	D	D
713910	Golf courses & country clubs	92	D	D	D	g	D	D
71393	Marinas	36	27 143	5 070	1 030	224	21.1	12.8
713930	Marinas	36	27 143	5 070	1 030	224	21.1	12.8
71394	Fitness & recreational sports centers	98	16 818	5 137	1 286	666	45.6	14.0
713940	Fitness & recreational sports centers	98	16 818	5 137	1 286	666	45.6	14.0
7139405	Roller skating rinks	16	2 579	673	163	100	63.9	—
71395	Bowling centers	19	5 397	1 503	374	193	51.0	3.7
713950	Bowling centers	19	5 397	1 503	374	193	51.0	3.7
71399	All other amusement & recreation industries	60	D	D	D	c	D	D
713990	All other amusement & recreation industries	60	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	21	9 511	2 424	518	102	26.1	15.7

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALBANY, GA MSA									
71	Arts, entertainment, & recreation	11	6 381	4 988	1 902	485	198	49.1	4.3
712	Museums, historical sites, & similar institutions	3	2 478	1 143	310	81	18	100.0	—
7121	Museums, historical sites, & similar institutions	3	2 478	1 143	310	81	18	100.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	D	b	D	D
ATHENS, GA MSA									
71	Arts, entertainment, & recreation	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ATLANTA, GA MSA									
71	Arts, entertainment, & recreation	177	269 672	267 344	101 375	22 072	5 628	7.1	1.3
711	Performing arts, spectator sports, & related industries	55	71 291	68 448	23 186	5 726	1 358	9.6	.3
7111	Performing arts companies	42	54 728	53 849	19 017	4 777	813	10.3	.4
71111	Theater companies & dinner theaters	19	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	19	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	18	D	D	D	D	e	D	D
71112	Dance companies	4	D	D	D	D	c	D	D
711120	Dance companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	16	D	D	D	D	c	D	D
711130	Musical groups & artists	16	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	c	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	13	16 563	14 599	4 169	949	545	7.0	—
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	31	56 215	51 583	17 969	3 877	859	5.0	2.3
7121	Museums, historical sites, & similar institutions	31	56 215	51 583	17 969	3 877	859	5.0	2.3
71211	Museums	21	D	D	D	D	e	D	D
712110	Museums	21	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	4	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	91	142 166	147 313	60 220	12 469	3 411	6.6	1.5
7139	Other amusement & recreation services	91	142 166	147 313	60 220	12 469	3 411	6.6	1.5
71391	Golf courses & country clubs	26	104 321	111 077	45 897	9 478	2 056	2.6	.1
713910	Golf courses & country clubs	26	104 321	111 077	45 897	9 478	2 056	2.6	.1
71394	Fitness & recreational sports centers	49	29 040	27 852	12 277	2 595	1 271	13.1	2.7
713940	Fitness & recreational sports centers	49	29 040	27 852	12 277	2 595	1 271	13.1	2.7
71399	All other amusement & recreation industries	16	8 805	8 384	2 046	396	84	32.3	14.2
713990	All other amusement & recreation industries	16	8 805	8 384	2 046	396	84	32.3	14.2
AUGUSTA-AIKEN, GA-SC MSA									
71	Arts, entertainment, & recreation	36	23 543	20 164	8 694	1 983	603	24.4	23.4
711	Performing arts, spectator sports, & related industries	6	2 091	2 131	760	187	110	9.2	24.1
7111	Performing arts companies	6	2 091	2 131	760	187	110	9.2	24.1
712	Museums, historical sites, & similar institutions	7	6 387	3 920	1 339	294	51	22.3	73.5
7121	Museums, historical sites, & similar institutions	7	6 387	3 920	1 339	294	51	22.3	73.5
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	15 065	14 113	6 595	1 502	442	27.3	2.1
7139	Other amusement & recreation services	23	15 065	14 113	6 595	1 502	442	27.3	2.1
71391	Golf courses & country clubs	5	10 983	10 277	4 810	1 033	283	27.8	—
713910	Golf courses & country clubs	5	10 983	10 277	4 810	1 033	283	27.8	—
71394	Fitness & recreational sports centers	13	3 237	3 112	1 619	430	148	9.2	8.9
713940	Fitness & recreational sports centers	13	3 237	3 112	1 619	430	148	9.2	8.9
CHATTANOOGA, TN-GA MSA									
71	Arts, entertainment, & recreation	39	44 660	45 063	16 529	3 652	1 075	8.7	.9
711	Performing arts, spectator sports, & related industries	8	5 358	5 258	1 518	371	128	23.6	—
7111	Performing arts companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	21 043	22 326	7 409	1 756	373	7.6	.5
7121	Museums, historical sites, & similar institutions	10	21 043	22 326	7 409	1 756	373	7.6	.5
71211	Museums	7	D	D	D	D	c	D	D
712110	Museums	7	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	18 259	17 479	7 602	1 525	574	5.5	1.7
7139	Other amusement & recreation services	21	18 259	17 479	7 602	1 525	574	5.5	1.7
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	15	8 533	7 989	3 503	717	328	11.3	3.6
713940	Fitness & recreational sports centers	15	8 533	7 989	3 503	717	328	11.3	3.6
71399	All other amusement & recreation industries	3	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
COLUMBUS, GA—AL MSA									
71	Arts, entertainment, & recreation	19	49 333	31 008	9 541	2 328	552	21.3	.8
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
MACON, GA MSA									
71	Arts, entertainment, & recreation	13	4 416	4 272	1 703	434	111	9.1	2.3
712	Museums, historical sites, & similar institutions	4	2 966	2 847	1 370	355	93	4.2	—
7121	Museums, historical sites, & similar institutions	4	2 966	2 847	1 370	355	93	4.2	—
SAVANNAH, GA MSA									
71	Arts, entertainment, & recreation	31	22 065	20 934	8 502	2 038	838	13.6	4.5
711	Performing arts, spectator sports, & related industries	6	4 086	3 648	1 644	467	178	15.9	11.7
7111	Performing arts companies	3	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	12	7 352	6 960	2 180	525	159	26.3	1.2
7121	Museums, historical sites, & similar institutions	12	7 352	6 960	2 180	525	159	26.3	1.2
71211	Museums	6	4 850	4 648	1 332	319	79	26.8	1.8
712110	Museums	6	4 850	4 648	1 332	319	79	26.8	1.8
71212	Historical sites	6	2 502	2 312	848	206	80	25.3	—
712120	Historical sites	6	2 502	2 312	848	206	80	25.3	—
713	Amusement, gambling, & recreation industries	13	10 627	10 326	4 678	1 046	501	3.8	4.0
7139	Other amusement & recreation services	13	10 627	10 326	4 678	1 046	501	3.8	4.0
71394	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
AREA OUTSIDE GEORGIA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	98	50 324	47 597	17 538	4 031	1 508	34.9	9.4
711	Performing arts, spectator sports, & related industries	13	D	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	26	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	26	D	D	D	D	c	D	D
71211	Museums	19	D	D	D	D	c	D	D
712110	Museums	19	D	D	D	D	c	D	D
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	59	39 320	37 802	14 460	3 332	1 164	37.0	10.1
7139	Other amusement & recreation services	59	39 320	37 802	14 460	3 332	1 164	37.0	10.1
71391	Golf courses & country clubs	33	32 423	31 466	11 538	2 628	845	41.2	6.7
713910	Golf courses & country clubs	33	32 423	31 466	11 538	2 628	845	41.2	6.7
71394	Fitness & recreational sports centers	19	6 452	5 878	2 769	678	304	17.5	25.8
713940	Fitness & recreational sports centers	19	6 452	5 878	2 769	678	304	17.5	25.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
APPLING COUNTY, GA								
71	Arts, entertainment, & recreation	4	387	100	21	7	57.1	42.9
BACON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALDWIN COUNTY, GA								
71	Arts, entertainment, & recreation	9	2 790	1 061	241	79	51.7	5.8
713	Amusement, gambling, & recreation industries	9	2 790	1 061	241	79	51.7	5.8
7139	Other amusement & recreation services	9	2 790	1 061	241	79	51.7	5.8
BARROW COUNTY, GA								
71	Arts, entertainment, & recreation	9	2 644	692	75	44	40.8	53.6
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
BARTOW COUNTY, GA								
71	Arts, entertainment, & recreation	14	10 380	2 111	349	123	21.4	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
BEN HILL COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BIBB COUNTY, GA								
71	Arts, entertainment, & recreation	32	10 879	2 915	659	336	32.8	21.7
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
BLECKLEY COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRANTLEY COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BROOKS COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRYAN COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BULLOCH COUNTY, GA								
71	Arts, entertainment, & recreation	9	2 244	524	137	85	52.3	—
BURKE COUNTY, GA								
71	Arts, entertainment, & recreation	3	670	248	36	15	D	—
BUTTS COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAMDEN COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
CANDLER COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARROLL COUNTY, GA								
71	Arts, entertainment, & recreation	9	4 355	989	254	105	77.9	2.0
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
CATOOSA COUNTY, GA								
71	Arts, entertainment, & recreation	10	8 041	2 345	347	148	69.0	—
713	Amusement, gambling, & recreation industries	10	8 041	2 345	347	148	69.0	—
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
CHARLTON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CHATHAM COUNTY, GA								
71	Arts, entertainment, & recreation	69	45 741	14 489	3 123	961	10.7	5.1
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	52	D	D	D	f	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	15	3 770	1 040	217	131	28.1	43.7
713940	Fitness & recreational sports centers	15	3 770	1 040	217	131	28.1	43.7
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 178	926	200	56	30.2	—
CHATTAHOOCHEE COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CHATTOOGA COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHEROKEE COUNTY, GA								
71	Arts, entertainment, & recreation	37	19 525	4 513	920	331	26.3	2.6
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	7	9 084	2 476	520	160	4.6	1.1
713910	Golf courses & country clubs	7	9 084	2 476	520	160	4.6	1.1
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	1 736	306	57	26	99.9	.1
713990	All other amusement & recreation industries	6	1 736	306	57	26	99.9	.1
CLARKE COUNTY, GA								
71	Arts, entertainment, & recreation	30	25 472	6 430	774	240	14.9	.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLAYTON COUNTY, GA								
71	Arts, entertainment, & recreation	27	11 196	2 803	633	290	40.1	5.7
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 881	800	168	108	33.5	.9
713940	Fitness & recreational sports centers	9	3 881	800	168	108	33.5	.9
CLINCH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COBB COUNTY, GA								
71	Arts, entertainment, & recreation	177	318 578	61 841	12 387	4 805	4.6	5.7
711	Performing arts, spectator sports, & related industries	63	D	D	D	f	D	D
7111	Performing arts companies	16	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	a	D	D
711130	Musical groups & artists	9	D	D	D	a	D	D
7111309	Other music groups & artists	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	8	5 961	2 439	452	48	13.7	20.2
71141	Agents/managers for artists, athletes, & other public figures	8	5 961	2 439	452	48	13.7	20.2
711410	Agents/managers for artists, athletes, & other public figures	8	5 961	2 439	452	48	13.7	20.2
7115	Independent artists, writers, & performers	30	7 222	2 627	565	97	31.8	.8
71151	Independent artists, writers, & performers	30	7 222	2 627	565	97	31.8	.8
711510	Independent artists, writers, & performers	30	7 222	2 627	565	97	31.8	.8
713	Amusement, gambling, & recreation industries	112	178 760	45 900	9 069	4 272	5.7	8.2
7131	Amusement parks & arcades	14	D	D	D	g	D	D
71311	Amusement & theme parks	4	D	D	D	g	D	D
713110	Amusement & theme parks	4	D	D	D	g	D	D
7131101	Waterparks	3	D	D	D	e	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	96	D	D	D	g	D	D
71391	Golf courses & country clubs	7	14 659	3 632	829	257	5.7	—
713910	Golf courses & country clubs	7	14 659	3 632	829	257	5.7	—
71394	Fitness & recreational sports centers	56	32 130	10 546	2 411	1 074	17.4	9.0
713940	Fitness & recreational sports centers	56	32 130	10 546	2 411	1 074	17.4	9.0
71395	Bowling centers	7	10 564	3 144	760	181	3.6	18.3
713950	Bowling centers	7	10 564	3 144	760	181	3.6	18.3
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
COFFEE COUNTY, GA								
71	Arts, entertainment, & recreation	7	1 138	301	63	32	44.5	3.5
COLQUITT COUNTY, GA								
71	Arts, entertainment, & recreation	7	1 824	370	48	47	13.9	20.3
COLUMBIA COUNTY, GA								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
COWETA COUNTY, GA								
71	Arts, entertainment, & recreation	12	3 458	919	196	72	6.6	12.8
713	Amusement, gambling, & recreation industries	9	3 418	903	194	70	6.7	12.4
7139	Other amusement & recreation services	9	3 418	903	194	70	6.7	12.4
CRISP COUNTY, GA								
71	Arts, entertainment, & recreation	5	599	109	24	10	81.5	2.2
DADE COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAWSON COUNTY, GA								
71	Arts, entertainment, & recreation	6	14 815	3 745	846	176	41.9	.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711219	Other spectator sports	3	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
DECATUR COUNTY, GA								
71	Arts, entertainment, & recreation	5	1 166	303	72	30	91.3	8.7
DEKALB COUNTY, GA								
71	Arts, entertainment, & recreation	141	76 423	19 587	4 038	1 622	17.5	12.9
711	Performing arts, spectator sports, & related industries	63	29 944	6 105	1 096	211	21.1	4.4
7111	Performing arts companies	13	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	34	8 274	2 023	461	63	31.8	3.5
71151	Independent artists, writers, & performers	34	8 274	2 023	461	63	31.8	3.5
711510	Independent artists, writers, & performers	34	8 274	2 023	461	63	31.8	3.5
713	Amusement, gambling, & recreation industries	78	46 479	13 482	2 942	1 411	15.2	18.5
7139	Other amusement & recreation services	70	D	D	D	g	D	D
71391	Golf courses & country clubs	10	9 355	4 391	1 021	388	16.3	—
713910	Golf courses & country clubs	10	9 355	4 391	1 021	388	16.3	—
71394	Fitness & recreational sports centers	34	16 830	4 587	1 113	736	17.6	7.1
713940	Fitness & recreational sports centers	34	16 830	4 587	1 113	736	17.6	7.1
71395	Bowling centers	7	4 234	1 214	304	140	26.1	—
713950	Bowling centers	7	4 234	1 214	304	140	26.1	—
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
DODGE COUNTY, GA								
71	Arts, entertainment, & recreation	4	441	155	25	15	10.9	—
DOUGHERTY COUNTY, GA								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
DOUGLAS COUNTY, GA								
71	Arts, entertainment, & recreation	14	5 986	1 818	459	137	40.6	5.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
EARLY COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EFFINGHAM COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ELBERT COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
EMANUEL COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EVANS COUNTY, GA								
71	Arts, entertainment, & recreation	3	958	206	47	19	54.6	45.4
FANNIN COUNTY, GA								
71	Arts, entertainment, & recreation	4	1 516	356	67	30	46.8	—
713	Amusement, gambling, & recreation industries	4	1 516	356	67	30	46.8	—
7139	Other amusement & recreation services	4	1 516	356	67	30	46.8	—
FAYETTE COUNTY, GA								
71	Arts, entertainment, & recreation	30	14 743	3 965	832	311	18.0	5.4
711	Performing arts, spectator sports, & related industries	9	3 446	723	164	27	4.7	6.9
713	Amusement, gambling, & recreation industries	21	11 297	3 242	668	284	22.1	4.9
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	3 052	987	237	117	11.2	14.5
713940	Fitness & recreational sports centers	10	3 052	987	237	117	11.2	14.5
FLOYD COUNTY, GA								
71	Arts, entertainment, & recreation	16	6 319	1 179	274	104	37.7	8.4
711	Performing arts, spectator sports, & related industries	3	2 433	278	59	5	D	—
713	Amusement, gambling, & recreation industries	13	3 886	901	215	99	49.3	13.6
7139	Other amusement & recreation services	11	D	D	D	b	D	D
FORSYTH COUNTY, GA								
71	Arts, entertainment, & recreation	21	21 842	6 033	1 279	372	13.4	6.1
711	Performing arts, spectator sports, & related industries	5	2 836	570	126	16	—	—
713	Amusement, gambling, & recreation industries	16	19 006	5 463	1 153	356	15.4	7.0
7139	Other amusement & recreation services	16	19 006	5 463	1 153	356	15.4	7.0
71391	Golf courses & country clubs	4	7 439	2 774	565	186	12.6	17.8
713910	Golf courses & country clubs	4	7 439	2 774	565	186	12.6	17.8
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
FRANKLIN COUNTY, GA								
71	Arts, entertainment, & recreation	3	238	38	10	5	44.5	55.5
FULTON COUNTY, GA								
71	Arts, entertainment, & recreation	272	465 183	114 667	31 758	5 561	7.0	2.5
711	Performing arts, spectator sports, & related industries	140	314 693	84 042	25 038	3 268	5.1	1.9
7111	Performing arts companies	44	D	D	D	c	D	D
71111	Theater companies & dinner theaters	11	D	D	D	b	D	D
711110	Theater companies & dinner theaters	11	D	D	D	b	D	D
7111102	Theater companies	11	D	D	D	b	D	D
71113	Musical groups & artists	25	D	D	D	c	D	D
711130	Musical groups & artists	25	D	D	D	c	D	D
7111309	Other music groups & artists	24	D	D	D	c	D	D
7112	Spectator sports	10	D	D	D	g	D	D
71121	Spectator sports	10	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	g	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	92 339	20 629	4 605	1 337	4.8	3.2
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
7115	Independent artists, writers, & performers	48	D	D	D	b	D	D
71151	Independent artists, writers, & performers	48	D	D	D	b	D	D
711510	Independent artists, writers, & performers	48	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FULTON COUNTY, GA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	131	D	D	D	g	D	D
7131	Amusement parks & arcades	8	6 487	1 212	143	42	36.0	3.9
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	b	D	D
7139	Other amusement & recreation services	121	D	D	D	g	D	D
71391	Golf courses & country clubs	18	34 435	11 103	2 366	621	9.6	.4
713910	Golf courses & country clubs	18	34 435	11 103	2 366	621	9.6	.4
71394	Fitness & recreational sports centers	67	39 108	11 368	2 572	1 264	14.9	11.7
713940	Fitness & recreational sports centers	67	39 108	11 368	2 572	1 264	14.9	11.7
71395	Bowling centers	7	5 506	1 686	403	108	30.5	3.1
713950	Bowling centers	7	5 506	1 686	403	108	30.5	3.1
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	5 348	1 512	367	52	6.4	—
GILMER COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GLYNN COUNTY, GA								
71	Arts, entertainment, & recreation	29	13 549	3 296	668	211	22.8	20.1
713	Amusement, gambling, & recreation industries	24	12 778	3 223	646	205	22.1	17.4
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	9	3 897	958	107	25	47.1	24.6
713930	Marinas	9	3 897	958	107	25	47.1	24.6
GORDON COUNTY, GA								
71	Arts, entertainment, & recreation	7	964	298	73	34	27.7	11.2
GRADY COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENE COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
GWINNETT COUNTY, GA								
71	Arts, entertainment, & recreation	126	134 274	81 582	22 918	1 513	13.7	1.4
711	Performing arts, spectator sports, & related industries	42	80 976	66 862	19 350	168	6.7	.1
7111	Performing arts companies	10	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7111309	Other music groups & artists	6	D	D	D	a	D	D
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	83	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
71312	Amusement arcades	3	D	D	D	c	D	D
713120	Amusement arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	6	11 609	3 956	1 005	192	23.4	—
713910	Golf courses & country clubs	6	11 609	3 956	1 005	192	23.4	—
71394	Fitness & recreational sports centers	43	20 219	5 515	1 289	723	35.8	2.9
713940	Fitness & recreational sports centers	43	20 219	5 515	1 289	723	35.8	2.9
7139405	Roller skating rinks	3	1 548	384	102	83	—	—
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	6 538	1 375	296	42	20.0	1.8

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HABERSHAM COUNTY, GA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
HALL COUNTY, GA								
71	Arts, entertainment, & recreation	36	30 612	7 178	1 604	460	5.6	8.6
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	3	4 312	1 083	197	67	—	—
71121	Spectator sports	3	4 312	1 083	197	67	—	—
713	Amusement, gambling, & recreation industries	27	25 767	5 948	1 368	381	6.1	10.1
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71393	Marinas	8	16 290	3 007	695	129	6.1	10.8
713930	Marinas	8	16 290	3 007	695	129	6.1	10.8
71394	Fitness & recreational sports centers	8	4 798	1 832	435	151	8.4	11.3
713940	Fitness & recreational sports centers	8	4 798	1 832	435	151	8.4	11.3
HARALSON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARRIS COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
HART COUNTY, GA								
71	Arts, entertainment, & recreation	3	3 576	497	89	20	D	59.9
713	Amusement, gambling, & recreation industries	3	3 576	497	89	20	D	59.9
7139	Other amusement & recreation services	3	3 576	497	89	20	D	59.9
HENRY COUNTY, GA								
71	Arts, entertainment, & recreation	13	41 187	5 342	1 324	479	9.3	6.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
7112122	Auto racetrack operation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
HOUSTON COUNTY, GA								
71	Arts, entertainment, & recreation	15	7 496	1 951	388	198	37.6	10.1
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
IRWIN COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JACKSON COUNTY, GA								
71	Arts, entertainment, & recreation	9	5 693	782	101	37	34.5	2.7
711	Performing arts, spectator sports, & related industries	5	4 879	669	81	29	34.4	2.3
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
JASPER COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFF DAVIS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JEFFERSON COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
JENKINS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JOHNSON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JONES COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
LAMAR COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAURENS COUNTY, GA								
71	Arts, entertainment, & recreation	7	3 608	1 222	271	94	25.1	16.1
713	Amusement, gambling, & recreation industries	7	3 608	1 222	271	94	25.1	16.1
7139	Other amusement & recreation services	7	3 608	1 222	271	94	25.1	16.1
LEE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIBERTY COUNTY, GA								
71	Arts, entertainment, & recreation	5	721	160	27	12	88.3	11.7
LINCOLN COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
LOWNDES COUNTY, GA								
71	Arts, entertainment, & recreation	23	11 260	2 487	494	211	22.7	.6
713	Amusement, gambling, & recreation industries	20	10 732	2 331	460	192	23.4	.6
7131	Amusement parks & arcades	4	3 853	702	117	53	.5	—
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
LUMPKIN COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MCDUFFIE COUNTY, GA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
MCINTOSH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MADISON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
MERIWETHER COUNTY, GA								
71	Arts, entertainment, & recreation	4	599	160	32	17	13.5	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MITCHELL COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONROE COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MORGAN COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D
MURRAY COUNTY, GA								
71	Arts, entertainment, & recreation	5	1 567	346	73	31	18.5	42.9
MUSCOGEE COUNTY, GA								
71	Arts, entertainment, & recreation	37	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
7111102	Theater companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	f	D	D
7139	Other amusement & recreation services	30	D	D	D	f	D	D
71394	Fitness & recreational sports centers	19	D	D	D	e	D	D
713940	Fitness & recreational sports centers	19	D	D	D	e	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
NEWTON COUNTY, GA								
71	Arts, entertainment, & recreation	7	3 968	1 332	264	175	10.5	—
713	Amusement, gambling, & recreation industries	7	3 968	1 332	264	175	10.5	—
7139	Other amusement & recreation services	7	3 968	1 332	264	175	10.5	—
OCONEE COUNTY, GA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PAULDING COUNTY, GA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
PEACH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PICKENS COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
PIERCE COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PIKE COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
POLK COUNTY, GA								
71	Arts, entertainment, & recreation	8	1 095	297	69	29	45.8	2.7
PULASKI COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PUTNAM COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
RABUN COUNTY, GA								
71	Arts, entertainment, & recreation	6	3 294	1 040	194	79	19.6	33.1
713	Amusement, gambling, & recreation industries	6	3 294	1 040	194	79	19.6	33.1
7139	Other amusement & recreation services	6	3 294	1 040	194	79	19.6	33.1
RANDOLPH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RICHMOND COUNTY, GA								
71	Arts, entertainment, & recreation	29	58 745	9 750	2 398	532	12.3	1.8
711	Performing arts, spectator sports, & related industries	7	6 322	1 008	268	67	71.7	.5
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	52 423	8 742	2 130	465	5.1	2.0
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
713990	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
ROCKDALE COUNTY, GA								
71	Arts, entertainment, & recreation	14	8 650	2 434	511	231	15.3	9.6
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
SCHLEY COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SEMINOLE COUNTY, GA								
71	Arts, entertainment, & recreation	3	106	46	10	4	D	—
SPALDING COUNTY, GA								
71	Arts, entertainment, & recreation	12	3 267	846	192	85	37.1	30.4
713	Amusement, gambling, & recreation industries	12	3 267	846	192	85	37.1	30.4
7139	Other amusement & recreation services	11	D	D	D	b	D	D
STEPHENS COUNTY, GA								
71	Arts, entertainment, & recreation	6	591	229	60	15	31.0	4.2
SUMTER COUNTY, GA								
71	Arts, entertainment, & recreation	5	1 558	510	115	54	84.9	—
713	Amusement, gambling, & recreation industries	5	1 558	510	115	54	84.9	—
7139	Other amusement & recreation services	5	1 558	510	115	54	84.9	—
TATTNALL COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TAYLOR COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TERRELL COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
THOMAS COUNTY, GA								
71	Arts, entertainment, & recreation	7	531	148	41	41	78.5	—
TIFT COUNTY, GA								
71	Arts, entertainment, & recreation	14	3 161	637	109	59	61.0	28.5
713	Amusement, gambling, & recreation industries	14	3 161	637	109	59	61.0	28.5
7139	Other amusement & recreation services	13	D	D	D	b	D	D
TOOMBS COUNTY, GA								
71	Arts, entertainment, & recreation	10	2 506	746	142	66	99.6	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
TOWNS COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TROUP COUNTY, GA								
71	Arts, entertainment, & recreation	9	3 450	885	205	103	19.0	2.4
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
TURNER COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TWIGGS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION COUNTY, GA								
71	Arts, entertainment, & recreation	3	552	192	38	25	100.0	—
UPSON COUNTY, GA								
71	Arts, entertainment, & recreation	4	655	166	36	15	26.1	73.9
WALKER COUNTY, GA								
71	Arts, entertainment, & recreation	6	6 442	2 123	406	154	2.7	2.7
713	Amusement, gambling, & recreation industries	6	6 442	2 123	406	154	2.7	2.7
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
WALTON COUNTY, GA								
71	Arts, entertainment, & recreation	7	3 096	996	201	43	40.4	1.6
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
WARE COUNTY, GA								
71	Arts, entertainment, & recreation	3	665	169	41	35	D	—
WASHINGTON COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
WAYNE COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WHITE COUNTY, GA								
71	Arts, entertainment, & recreation	9	3 421	838	156	56	15.4	3.1
713	Amusement, gambling, & recreation industries	9	3 421	838	156	56	15.4	3.1
7139	Other amusement & recreation services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WHITFIELD COUNTY, GA								
71	Arts, entertainment, & recreation	10	2 521	674	151	47	27.0	—
713	Amusement, gambling, & recreation industries	10	2 521	674	151	47	27.0	—
7139	Other amusement & recreation services	8	D	D	D	b	D	D
WORTH COUNTY, GA								
71	Arts, entertainment, & recreation	4	542	123	30	16	26.6	61.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ACWORTH, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ALBANY, GA								
71	Arts, entertainment, & recreation	11	7 380	1 553	300	156	53.3	21.2
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
ALMA, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ALPHARETTA, GA								
71	Arts, entertainment, & recreation	19	16 256	5 500	1 170	275	27.1	1.2
711	Performing arts, spectator sports, & related industries	7	3 144	1 000	224	27	80.2	—
713	Amusement, gambling, & recreation industries	12	13 112	4 500	946	248	14.4	1.5
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	2 354	656	201	54	4.0	4.8
713940	Fitness & recreational sports centers	7	2 354	656	201	54	4.0	4.8
AMERICUS, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ASHBURN, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ATHENS-CLARKE COUNTY, GA (CC) *								
71	Arts, entertainment, & recreation	30	25 472	6 430	774	240	14.9	.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATHENS-CLARKE COUNTY, GA *								
71	Arts, entertainment, & recreation	30	25 472	6 430	774	240	14.9	.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
ATLANTA, GA *								
71	Arts, entertainment, & recreation	157	379 926	87 999	26 038	3 937	4.3	2.0
711	Performing arts, spectator sports, & related industries	98	293 680	77 108	23 572	3 137	3.2	1.8
7111	Performing arts companies	27	D	D	D	c	D	D
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
71113	Musical groups & artists	16	12 675	2 850	592	67	14.4	4.1
711130	Musical groups & artists	16	12 675	2 850	592	67	14.4	4.1
7111309	Other music groups & artists	15	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	g	D	D
71121	Spectator sports	5	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	g	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	17	91 690	20 583	4 562	1 332	4.0	3.2
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	16	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	16	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	16	D	D	D	b	D	D
7115	Independent artists, writers, & performers	33	D	D	D	b	D	D
71151	Independent artists, writers, & performers	33	D	D	D	b	D	D
711510	Independent artists, writers, & performers	33	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	58	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	7	9 154	1 834	379	118	4.9	1.5
713910	Golf courses & country clubs	7	9 154	1 834	379	118	4.9	1.5
71394	Fitness & recreational sports centers	32	18 263	5 338	1 182	510	18.1	8.4
713940	Fitness & recreational sports centers	32	18 263	5 338	1 182	510	18.1	8.4
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
ATLANTA, GA (DEKALB COUNTY PART) *								
71	Arts, entertainment, & recreation	7	486	199	39	5	35.2	-

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATLANTA, GA (FULTON COUNTY PART) *								
71	Arts, entertainment, & recreation	150	379 440	87 800	25 999	3 932	4.3	2.0
711	Performing arts, spectator sports, & related industries	91	293 194	76 909	23 533	3 132	3.2	1.9
7111	Performing arts companies	26	D	D	D	c	D	D
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
71113	Musical groups & artists	16	12 675	2 850	592	67	14.4	4.1
711130	Musical groups & artists	16	12 675	2 850	592	67	14.4	4.1
7111309	Other music groups & artists	15	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	g	D	D
71121	Spectator sports	5	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	g	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	31	D	D	D	b	D	D
71151	Independent artists, writers, & performers	31	D	D	D	b	D	D
711510	Independent artists, writers, & performers	31	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	58	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	7	9 154	1 834	379	118	4.9	1.5
713910	Golf courses & country clubs	7	9 154	1 834	379	118	4.9	1.5
71394	Fitness & recreational sports centers	32	18 263	5 338	1 182	510	18.1	8.4
713940	Fitness & recreational sports centers	32	18 263	5 338	1 182	510	18.1	8.4
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
AUGUSTA-RICHMOND COUNTY, GA (CC) *								
71	Arts, entertainment, & recreation	29	58 745	9 750	2 398	532	12.3	1.8
711	Performing arts, spectator sports, & related industries	7	6 322	1 008	268	67	71.7	.5
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	52 423	8 742	2 130	465	5.1	2.0
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
713990	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
AUGUSTA-RICHMOND COUNTY (BALANCE), GA *								
71	Arts, entertainment, & recreation	28	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	7	6 322	1 008	268	67	71.7	.5
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	e	D	D
713910	Golf courses & country clubs	4	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
713990	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
AUSTELL, GA *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	AUSTELL, GA (COBB COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BAINBRIDGE, GA							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	BAXLEY, GA							
71	Arts, entertainment, & recreation	4	387	100	21	7	57.1	42.9
	BLACKSHEAR, GA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BLAKELY, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BRUNSWICK, GA							
71	Arts, entertainment, & recreation	13	9 447	2 378	436	131	10.2	23.5
713	Amusement, gambling, & recreation industries	13	9 447	2 378	436	131	10.2	23.5
7139	Other amusement & recreation services	9	D	D	D	b	D	D
	BUFORD, GA *							
71	Arts, entertainment, & recreation	6	749	182	31	9	34.7	32.2
	BUFORD, GA (GWINNETT COUNTY PART) *							
71	Arts, entertainment, & recreation	6	749	182	31	9	34.7	32.2
	BYRON, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CALHOUN, GA							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	CANTON, GA							
71	Arts, entertainment, & recreation	4	962	281	69	45	67.7	32.3
	CARROLLTON, GA							
71	Arts, entertainment, & recreation	6	3 144	660	180	86	74.7	2.7
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	CARTERSVILLE, GA							
71	Arts, entertainment, & recreation	6	7 189	1 328	205	64	23.4	—
713	Amusement, gambling, & recreation industries	6	7 189	1 328	205	64	23.4	—
7139	Other amusement & recreation services	6	7 189	1 328	205	64	23.4	—
71393	Marinas	1	D	D	D	b	D	D
713930	Marinas	1	D	D	D	b	D	D
	CEDARTOWN, GA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	CENTERVILLE, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CHAMBLEE, GA							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	3	D	D	D	b	D	D
71151	Independent artists, writers, & performers	3	D	D	D	b	D	D
711510	Independent artists, writers, & performers	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHATSWORTH, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLARKSTON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COCHRAN, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLLEGE PARK, GA *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLLEGE PARK, GA (FULTON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLUMBUS, GA (CC) *								
71	Arts, entertainment, & recreation	37	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
7111102	Theater companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	f	D	D
7139	Other amusement & recreation services	30	D	D	D	f	D	D
71394	Fitness & recreational sports centers	19	D	D	D	e	D	D
713940	Fitness & recreational sports centers	19	D	D	D	e	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
COLUMBUS CITY, GA *								
71	Arts, entertainment, & recreation	37	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
7111102	Theater companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	f	D	D
7139	Other amusement & recreation services	30	D	D	D	f	D	D
71394	Fitness & recreational sports centers	19	D	D	D	e	D	D
713940	Fitness & recreational sports centers	19	D	D	D	e	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
COMMERCE, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
CONYERS, GA								
71	Arts, entertainment, & recreation	5	2 826	731	150	63	26.9	29.4
713	Amusement, gambling, & recreation industries	5	2 826	731	150	63	26.9	29.4
7139	Other amusement & recreation services	5	2 826	731	150	63	26.9	29.4
CORDELE, GA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
COVINGTON, GA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
CUMMING, GA								
71	Arts, entertainment, & recreation	4	6 561	988	242	47	11.9	—
713	Amusement, gambling, & recreation industries	4	6 561	988	242	47	11.9	—
7139	Other amusement & recreation services	4	6 561	988	242	47	11.9	—
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	a	D	D
DACULA, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
DAHLONEGA, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DALLAS, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DALTON, GA								
71	Arts, entertainment, & recreation	7	2 030	592	135	41	26.8	—
713	Amusement, gambling, & recreation industries	7	2 030	592	135	41	26.8	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
DAWSON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DECATUR, GA								
71	Arts, entertainment, & recreation	7	11 058	1 778	88	21	12.2	1.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
DONALSONVILLE, GA								
71	Arts, entertainment, & recreation	3	106	46	10	4	D	—
DORAVILLE, GA								
71	Arts, entertainment, & recreation	6	1 303	392	87	40	22.9	—
DOUGLAS, GA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
DOUGLASVILLE, GA								
71	Arts, entertainment, & recreation	8	3 970	1 453	327	87	43.9	—
713	Amusement, gambling, & recreation industries	5	2 909	839	214	69	54.9	—
7139	Other amusement & recreation services	5	2 909	839	214	69	54.9	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
DUBLIN, GA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
DULUTH, GA								
71	Arts, entertainment, & recreation	16	9 657	2 816	671	193	20.8	2.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 914	482	136	81	33.8	—
713940	Fitness & recreational sports centers	6	1 914	482	136	81	33.8	—
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
EASTMAN, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EAST POINT, GA								
71	Arts, entertainment, & recreation	4	1 192	440	94	51	10.5	28.7
EATONTON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ELBERTON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FAIRBURN, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
FAYETTEVILLE, GA								
71	Arts, entertainment, & recreation	8	6 859	2 014	415	138	23.7	1.3
713	Amusement, gambling, & recreation industries	8	6 859	2 014	415	138	23.7	1.3
7139	Other amusement & recreation services	7	D	D	D	c	D	D
FITZGERALD, GA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FITZGERALD, GA (BEN HILL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FOREST PARK, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
FORSYTH, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FORT OGLETHORPE, GA *								
71	Arts, entertainment, & recreation	3	722	215	55	24	—	24.5
FORT OGLETHORPE, GA (CATOOSA COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
FORT OGLETHORPE, GA (WALKER COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GAINESVILLE, GA								
71	Arts, entertainment, & recreation	17	5 800	1 939	457	155	6.0	13.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
GREENSBORO, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
GRIFFIN, GA								
71	Arts, entertainment, & recreation	9	2 465	641	157	65	28.4	28.5
713	Amusement, gambling, & recreation industries	9	2 465	641	157	65	28.4	28.5
7139	Other amusement & recreation services	8	D	D	D	b	D	D
HAPEVILLE, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HARTWELL, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
HEPHZIBAH, GA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HINESVILLE, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
JACKSON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JESUP, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
JONESBORO, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KENNESAW, GA								
71	Arts, entertainment, & recreation	10	7 690	2 271	380	293	12.0	8.2
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	2 735	742	202	156	26.1	—
713940	Fitness & recreational sports centers	4	2 735	742	202	156	26.1	—
71399	All other amusement & recreation industries	2	D	D	D	c	D	D
713990	All other amusement & recreation industries	2	D	D	D	c	D	D
KINGSLAND, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAGRANGE, GA *								
71	Arts, entertainment, & recreation	3	990	425	95	60	D	—
LAKE CITY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAWRENCEVILLE, GA								
71	Arts, entertainment, & recreation	6	949	250	68	47	1.9	24.8
LILBURN, GA								
71	Arts, entertainment, & recreation	6	769	201	49	17	—	5.9
LITHIA SPRINGS, GA *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOUISVILLE, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCDONOUGH, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
MACON, GA *								
71	Arts, entertainment, & recreation	25	8 164	2 203	496	275	30.2	31.0
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	5 939	1 288	298	158	37.9	41.4
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
MACON, GA (BIBB COUNTY PART) *								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
MACON, GA (JONES COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MADISON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D
MARIETTA, GA								
71	Arts, entertainment, & recreation	25	24 545	6 456	1 294	454	6.5	7.0
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7131	Amusement parks & arcades	2	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7131101	Waterparks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	4 032	1 419	290	135	14.9	13.8
713940	Fitness & recreational sports centers	5	4 032	1 419	290	135	14.9	13.8
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
METTER, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILLEDGEVILLE, GA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MONROE, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MORROW, GA								
71	Arts, entertainment, & recreation	5	4 243	865	201	115	23.3	—
713	Amusement, gambling, & recreation industries	5	4 243	865	201	115	23.3	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
MOULTRIE, GA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
NEWNAN, GA								
71	Arts, entertainment, & recreation	6	938	242	48	24	2.2	46.8
NORCROSS, GA								
71	Arts, entertainment, & recreation	5	3 491	970	176	134	30.4	—
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
PEACHTREE CITY, GA								
71	Arts, entertainment, & recreation	10	1 518	607	135	42	14.7	2.6
PERRY, GA *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PERRY, GA (HOUSTON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
POWDER SPRINGS, GA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
QUITMAN, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RICHMOND HILL, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RIVERDALE, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
ROCKMART, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROME, GA								
71	Arts, entertainment, & recreation	10	4 681	790	187	56	27.0	11.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ROSSVILLE, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROSWELL, GA								
71	Arts, entertainment, & recreation	24	12 094	3 713	884	259	15.3	.1
713	Amusement, gambling, & recreation industries	15	11 035	3 193	715	250	13.4	—
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	6 066	1 840	368	177	7.5	—
713940	Fitness & recreational sports centers	9	6 066	1 840	368	177	7.5	—
ROYSTON, GA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ROYSTON, GA (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. MARYS, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
SAVANNAH, GA								
71	Arts, entertainment, & recreation	42	20 959	5 753	1 311	475	18.7	6.2
711	Performing arts, spectator sports, & related industries	9	3 913	714	176	63	31.2	5.3
713	Amusement, gambling, & recreation industries	33	17 046	5 039	1 135	412	15.9	6.4
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	c	D	D
713990	All other amusement & recreation industries	9	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 178	926	200	56	30.2	—
SMYRNA, GA								
71	Arts, entertainment, & recreation	13	13 096	2 438	557	241	2.4	11.3
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
SNELLVILLE, GA								
71	Arts, entertainment, & recreation	13	8 039	2 291	565	290	70.1	2.5
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	3 676	1 039	276	211	80.0	4.4
713940	Fitness & recreational sports centers	7	3 676	1 039	276	211	80.0	4.4
STATESBORO, GA								
71	Arts, entertainment, & recreation	6	2 074	486	124	72	48.4	—
STOCKBRIDGE, GA								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
STONE MOUNTAIN, GA								
71	Arts, entertainment, & recreation	9	6 779	1 920	363	124	1.5	6.8
713	Amusement, gambling, & recreation industries	6	6 575	1 843	344	121	.9	7.0
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
SUGAR HILL, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SUWANEE, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
SWAINSBORO, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SYLVESTER, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
THOMASTON, GA								
71	Arts, entertainment, & recreation	4	655	166	36	15	26.1	73.9
THOMASVILLE, GA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
THOMSON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
THUNDERBOLT, GA								
71	Arts, entertainment, & recreation	5	2 517	781	174	34	9.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
TIFTON, GA								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
TOCCOA, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TYBEE ISLAND, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TYRONE, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
UNION CITY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
VALDOSTA, GA								
71	Arts, entertainment, & recreation	15	5 080	1 103	289	120	20.1	1.3
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
VIDALIA, GA *								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
VIDALIA, GA (TOOMBS COUNTY PART) *								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
VILLA RICA, GA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	VILLA RICA, GA (CARROLL COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WARNER ROBINS, GA							
71	Arts, entertainment, & recreation	8	2 451	972	186	102	12.8	30.4
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	WAYCROSS, GA *							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	WAYCROSS, GA (WARE COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	WEST POINT, GA *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WEST POINT, GA (TROUP COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WINDER, GA							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	WOODSTOCK, GA							
71	Arts, entertainment, & recreation	11	4 760	900	179	52	34.8	2.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	BALANCE OF BACON COUNTY, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BALDWIN COUNTY, GA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF BARROW COUNTY, GA							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
	BALANCE OF BARTOW COUNTY, GA							
71	Arts, entertainment, & recreation	8	3 191	783	144	59	17.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	BALANCE OF BEN HILL COUNTY, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BIBB COUNTY, GA							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
	BALANCE OF BLECKLEY COUNTY, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BRANTLEY COUNTY, GA							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BROOKS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BRYAN COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF BULLOCH COUNTY, GA								
71	Arts, entertainment, & recreation	3	170	38	13	13	100.0	—
BALANCE OF BURKE COUNTY, GA								
71	Arts, entertainment, & recreation	3	670	248	36	15	D	—
BALANCE OF BUTTS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CAMDEN COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CATOOSA COUNTY, GA								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF CHARLTON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF CHATHAM COUNTY, GA								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71391	Golf courses & country clubs	1	D	D	D	e	D	D
713910	Golf courses & country clubs	1	D	D	D	e	D	D
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
BALANCE OF CHATTAHOOCHEE COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF CHATTOOGA COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CHEROKEE COUNTY, GA								
71	Arts, entertainment, & recreation	22	13 803	3 332	672	234	20.5	.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
BALANCE OF CLAYTON COUNTY, GA								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
BALANCE OF CLINCH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF COBB COUNTY, GA								
71	Arts, entertainment, & recreation	121	271 520	50 258	10 097	3 785	3.9	5.1
711	Performing arts, spectator sports, & related industries	41	D	D	D	e	D	D
7111	Performing arts companies	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	80	D	D	D	h	D	D
7131	Amusement parks & arcades	10	D	D	D	g	D	D
71311	Amusement & theme parks	3	D	D	D	g	D	D
713110	Amusement & theme parks	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	7	D	D	D	c	D	D
713120	Amusement arcades	7	D	D	D	c	D	D
7139	Other amusement & recreation services	69	D	D	D	g	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	42	D	D	D	f	D	D
713940	Fitness & recreational sports centers	42	D	D	D	f	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
BALANCE OF COFFEE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COLQUITT COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF COLUMBIA COUNTY, GA								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
BALANCE OF COWETA COUNTY, GA								
71	Arts, entertainment, & recreation	6	2 520	677	148	48	8.3	.2
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF CRISP COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DADE COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF DAWSON COUNTY, GA								
71	Arts, entertainment, & recreation	6	14 815	3 745	846	176	41.9	.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711219	Other spectator sports	3	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
BALANCE OF DECATUR COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF DEKALB COUNTY, GA								
71	Arts, entertainment, & recreation	107	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	44	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	26	D	D	D	b	D	D
71151	Independent artists, writers, & performers	26	D	D	D	b	D	D
711510	Independent artists, writers, & performers	26	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	63	D	D	D	g	D	D
7139	Other amusement & recreation services	57	D	D	D	g	D	D
71391	Golf courses & country clubs	10	9 355	4 391	1 021	388	16.3	—
713910	Golf courses & country clubs	10	9 355	4 391	1 021	388	16.3	—
71394	Fitness & recreational sports centers	27	D	D	D	f	D	D
713940	Fitness & recreational sports centers	27	D	D	D	f	D	D
71395	Bowling centers	7	4 234	1 214	304	140	26.1	—
713950	Bowling centers	7	4 234	1 214	304	140	26.1	—
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
BALANCE OF DODGE COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF DOUGHERTY COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF DOUGLAS COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF EARLY COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF EFFINGHAM COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ELBERT COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF EVANS COUNTY, GA								
71	Arts, entertainment, & recreation	3	958	206	47	19	54.6	45.4
BALANCE OF FANNIN COUNTY, GA								
71	Arts, entertainment, & recreation	4	1 516	356	67	30	46.8	—
713	Amusement, gambling, & recreation industries	4	1 516	356	67	30	46.8	—
7139	Other amusement & recreation services	4	1 516	356	67	30	46.8	—
BALANCE OF FAYETTE COUNTY, GA								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	3 405	859	177	117	23.9	12.6
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BALANCE OF FLOYD COUNTY, GA								
71	Arts, entertainment, & recreation	6	1 638	389	87	48	68.3	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF FORSYTH COUNTY, GA								
71	Arts, entertainment, & recreation	17	15 281	5 045	1 037	325	14.1	8.7
711	Performing arts, spectator sports, & related industries	5	2 836	570	126	16	—	—
713	Amusement, gambling, & recreation industries	12	12 445	4 475	911	309	17.3	10.6
7139	Other amusement & recreation services	12	12 445	4 475	911	309	17.3	10.6
71391	Golf courses & country clubs	4	7 439	2 774	565	186	12.6	17.8
713910	Golf courses & country clubs	4	7 439	2 774	565	186	12.6	17.8
71399	All other amusement & recreation industries	4	3 685	1 314	247	63	18.1	—
713990	All other amusement & recreation industries	4	3 685	1 314	247	63	18.1	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FULTON COUNTY, GA								
71	Arts, entertainment, & recreation	68	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	31	D	D	D	c	D	D
7111	Performing arts companies	12	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	10	D	D	D	a	D	D
71151	Independent artists, writers, & performers	10	D	D	D	a	D	D
711510	Independent artists, writers, & performers	10	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	37	34 550	10 424	2 302	874	16.5	6.9
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71391	Golf courses & country clubs	7	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	11 121	3 121	713	462	12.9	19.2
713940	Fitness & recreational sports centers	16	11 121	3 121	713	462	12.9	19.2
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	3 756	1 019	252	37	1.0	—
BALANCE OF GILMER COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GLYNN COUNTY, GA								
71	Arts, entertainment, & recreation	16	4 102	918	232	80	52.0	12.1
713	Amusement, gambling, & recreation industries	11	3 331	845	210	74	55.7	—
7139	Other amusement & recreation services	11	3 331	845	210	74	55.7	—
BALANCE OF GORDON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GRADY COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GREENE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF GWINNETT COUNTY, GA								
71	Arts, entertainment, & recreation	68	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	23	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	44	D	D	D	f	D	D
7139	Other amusement & recreation services	43	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	D	D	D	e	D	D
713940	Fitness & recreational sports centers	21	D	D	D	e	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	6 538	1 375	296	42	20.0	1.8

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HABERSHAM COUNTY, GA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF HALL COUNTY, GA								
71	Arts, entertainment, & recreation	19	24 812	5 239	1 147	305	5.6	7.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	3	4 312	1 083	197	67	—	—
71121	Spectator sports	3	4 312	1 083	197	67	—	—
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71393	Marinas	8	16 290	3 007	695	129	6.1	10.8
713930	Marinas	8	16 290	3 007	695	129	6.1	10.8
BALANCE OF HARALSON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HARRIS COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
BALANCE OF HART COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HENRY COUNTY, GA								
71	Arts, entertainment, & recreation	5	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
7112122	Auto racetrack operation	1	D	D	D	c	D	D
BALANCE OF HOUSTON COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF IRWIN COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, GA								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
BALANCE OF JASPER COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JEFF DAVIS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF JENKINS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JOHNSON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF JONES COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF LAMAR COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LAURENS COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LEE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LIBERTY COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF LOWNDES COUNTY, GA								
71	Arts, entertainment, & recreation	8	6 180	1 384	205	91	24.9	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF LUMPKIN COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MCDUFFIE COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF MCINTOSH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
BALANCE OF MERIWETHER COUNTY, GA								
71	Arts, entertainment, & recreation	4	599	160	32	17	13.5	—
BALANCE OF MITCHELL COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MORGAN COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MURRAY COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF NEWTON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF OCONEE COUNTY, GA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF PAULDING COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF PICKENS COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF PIKE COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF POLK COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF PULASKI COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PUTNAM COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RABUN COUNTY, GA								
71	Arts, entertainment, & recreation	6	3 294	1 040	194	79	19.6	33.1
713	Amusement, gambling, & recreation industries	6	3 294	1 040	194	79	19.6	33.1
7139	Other amusement & recreation services	6	3 294	1 040	194	79	19.6	33.1
BALANCE OF RANDOLPH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ROCKDALE COUNTY, GA								
71	Arts, entertainment, & recreation	9	5 824	1 703	361	168	9.7	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
BALANCE OF SCHLEY COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF SPALDING COUNTY, GA								
71	Arts, entertainment, & recreation	3	802	205	35	20	63.8	36.2
BALANCE OF STEPHENS COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF SUMTER COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TATTNALL COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TAYLOR COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF THOMAS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TIFT COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TOOMBS COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF TOWNS COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TROUP COUNTY, GA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
BALANCE OF TWIGGS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF UNION COUNTY, GA								
71	Arts, entertainment, & recreation	3	552	192	38	25	100.0	—
BALANCE OF WALKER COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
BALANCE OF WALTON COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF WARE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF WHITE COUNTY, GA								
71	Arts, entertainment, & recreation	9	3 421	838	156	56	15.4	3.1
713	Amusement, gambling, & recreation industries	9	3 421	838	156	56	15.4	3.1
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF WHITFIELD COUNTY, GA								
71	Arts, entertainment, & recreation	3	491	82	16	6	D	—
BALANCE OF WORTH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

GEORGIA

Athens-Clarke County. See “Athens-Clarke County (consolidated city).”

Athens-Clarke County (consolidated city) is coextensive with Clarke County. It includes Winterville and Bogart (part in Clarke County), which are not populous enough for separate tabulation. Therefore, “Athens-Clarke County” refers to the whole consolidated city.

Atlanta is in DeKalb and Fulton Counties.

Auburn is in Barrow and Gwinnett Counties.

Augusta-Richmond County (balance). See “Augusta-Richmond County (consolidated city).”

Augusta-Richmond County (consolidated city) is coextensive with Richmond County. It includes Hephzibah, which is tabulated separately. “Augusta-Richmond County (balance),” which is a place equivalent, includes Blythe (part in Richmond County), which is not populous enough for separate tabulation. The governments of Augusta and Richmond County dissolved and consolidated in January 1996.

Austell is in Cobb and Douglas Counties.

Bremen is in Carroll and Haralson Counties.

Buford is in Gwinnett and Hall Counties.

College Park is in Clayton and Fulton Counties.

Columbus. See “Columbus (consolidated city).”

Columbus (consolidated city) is coextensive with Muscogee County. It includes Bibb City, which is not populous enough for separate tabulation. Therefore, “Columbus” refers to the whole consolidated city.

Fitzgerald is in Ben Hill and Irwin Counties.

Fort Oglethorpe is in Catoosa and Walker Counties.

Hephzibah. See “Augusta-Richmond County (consolidated city).”

LaGrange is a spelling correction from La Grange.

Lithia Springs was incorporated in February 1993.

Loganville is in Gwinnett and Walton Counties.

Macon is in Bibb and Jones Counties.

Manchester is in Meriwether and Talbot Counties.

Palmetto is in Coweta and Fulton Counties.

Perry is in Houston and Peach Counties.

Royston is in Franklin, Hart, and Madison Counties.

Social Circle is in Newton and Walton Counties.

Vidalia is in Montgomery and Toombs Counties.

Villa Rica is in Carroll and Douglas Counties.

Waycross is in Pierce and Ware Counties.

West Point is in Harris and Troup Counties.

Appendix E. Metropolitan Areas

GEORGIA

Albany, GA MSA

Dougherty County, GA
Lee County, GA

Athens, GA MSA

Clarke County, GA
Madison County, GA
Oconee County, GA

Atlanta, GA MSA

Barrow County, GA
Bartow County, GA
Carroll County, GA
Cherokee County, GA
Clayton County, GA
Cobb County, GA
Coweta County, GA
DeKalb County, GA
Douglas County, GA
Fayette County, GA
Forsyth County, GA
Fulton County, GA
Gwinnett County, GA
Henry County, GA
Newton County, GA
Paulding County, GA
Pickens County, GA
Rockdale County, GA
Spalding County, GA
Walton County, GA

Augusta—Aiken, GA—SC MSA

Columbia County, GA
McDuffie County, GA
Richmond County, GA
Aiken County, SC
Edgefield County, SC

Chattanooga, TN—GA MSA

Catoosa County, GA
Dade County, GA
Walker County, GA
Hamilton County, TN
Marion County, TN

Columbus, GA—AL MSA

Russell County, AL
Chattahoochee County, GA
Harris County, GA
Muscogee County, GA

Macon, GA MSA

Bibb County, GA
Houston County, GA
Jones County, GA
Peach County, GA
Twiggs County, GA

Savannah, GA MSA

Bryan County, GA
Chatham County, GA
Effingham County, GA

Hawaii

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAWAII								
71	Arts, entertainment, & recreation	386	409 640	116 600	26 752	6 925	7.7	8.1
711	Performing arts, spectator sports, & related industries	107	94 597	25 505	5 628	1 528	7.5	3.5
7111	Performing arts companies	49	66 471	18 733	4 303	1 197	2.2	2.8
71111	Theater companies & dinner theaters	16	52 054	11 660	2 548	710	.3	1.9
711110	Theater companies & dinner theaters	16	52 054	11 660	2 548	710	.3	1.9
7111102	Theater companies	12	34 854	6 257	1 287	336	—	2.8
7111103	Dinner theaters	4	17 200	5 403	1 261	374	—	—
71112	Dance companies	6	D	D	D	e	D	D
711120	Dance companies	6	D	D	D	e	D	D
71113	Musical groups & artists	23	3 556	1 050	237	105	27.1	20.9
711130	Musical groups & artists	23	3 556	1 050	237	105	27.1	20.9
7111301	Symphony orchestras & chamber music organizations	3	430	131	37	9	32.6	67.4
7111309	Other music groups & artists	20	3 126	919	200	96	26.4	14.5
71119	Other performing arts companies	4	D	D	D	b	D	D
711190	Other performing arts companies	4	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	4	1 259	890	143	22	11.3	13.3
71121	Spectator sports	4	1 259	890	143	22	11.3	13.3
711211	Sports teams & clubs	1	D	D	D	a	D	D
7112112	Baseball clubs	1	D	D	D	a	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
7112191	Professional athletes	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	13	14 804	1 765	440	129	17.9	4.8
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	14	6 342	1 829	401	121	5.2	—
71141	Agents/managers for artists, athletes, & other public figures	14	6 342	1 829	401	121	5.2	—
711410	Agents/managers for artists, athletes, & other public figures	14	6 342	1 829	401	121	5.2	—
7115	Independent artists, writers, & performers	27	5 721	2 288	341	59	44.8	9.7
71151	Independent artists, writers, & performers	27	5 721	2 288	341	59	44.8	9.7
711510	Independent artists, writers, & performers	27	5 721	2 288	341	59	44.8	9.7
712	Museums, historical sites, & similar institutions	11	4 640	1 216	385	114	7.5	26.8
7121	Museums, historical sites, & similar institutions	11	4 640	1 216	385	114	7.5	26.8
71211	Museums	4	D	D	D	a	D	D
712110	Museums	4	D	D	D	a	D	D
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	5	3 771	1 065	359	107	3.6	18.7
712130	Zoos & botanical gardens	5	3 771	1 065	359	107	3.6	18.7
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	268	310 403	89 879	20 739	5 283	7.8	9.3
7131	Amusement parks & arcades	34	36 131	7 513	1 834	488	12.7	47.8
71311	Amusement & theme parks	3	D	D	D	e	D	D
713110	Amusement & theme parks	3	D	D	D	e	D	D
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	e	D	D
71312	Amusement arcades	31	D	D	D	c	D	D
713120	Amusement arcades	31	D	D	D	c	D	D
7139	Other amusement & recreation services	234	274 272	82 366	18 905	4 795	7.1	4.2
71391	Golf courses & country clubs	45	158 892	46 217	10 388	2 238	1.3	1.8
713910	Golf courses & country clubs	45	158 892	46 217	10 388	2 238	1.3	1.8
71393	Marinas	10	4 152	1 101	273	65	19.5	6.2
713930	Marinas	10	4 152	1 101	273	65	19.5	6.2
71394	Fitness & recreational sports centers	55	33 690	11 377	2 797	1 009	10.0	11.7
713940	Fitness & recreational sports centers	55	33 690	11 377	2 797	1 009	10.0	11.7
7139404	Ice skating rinks	2	D	D	D	b	D	D
7139405	Roller skating rinks	4	1 034	191	46	19	92.4	7.6
71395	Bowling centers	17	12 068	3 697	913	296	5.6	3.9
713950	Bowling centers	17	12 068	3 697	913	296	5.6	3.9
71399	All other amusement & recreation industries	107	65 470	19 974	4 534	1 187	19.3	6.3
713990	All other amusement & recreation industries	107	65 470	19 974	4 534	1 187	19.3	6.3
7139901	Dance studios & halls	3	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	9	10 292	2 033	418	261	15.1	4.4
7139904	Miniature golf courses	3	842	212	49	19	100.0	—
7139905	Coin-operated amusement devices (except slot machine operation)	10	7 497	2 377	596	124	4.9	.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
HAWAII									
71	Arts, entertainment, & recreation	84	136 795	121 255	46 036	11 324	2 806	13.1	3.2
711	Performing arts, spectator sports, & related industries	20	15 003	14 291	5 478	1 564	300	10.5	15.8
7111	Performing arts companies	17	13 319	13 065	5 121	1 482	273	4.7	15.5
71111	Theater companies & dinner theaters	9	6 528	6 459	2 601	1 084	196	4.2	1.3
711110	Theater companies & dinner theaters	9	6 528	6 459	2 601	1 084	196	4.2	1.3
7111101	Opera companies	1	D	D	D	D	c	D	D
7111102	Theater companies	8	D	D	D	D	b	D	D
71112	Dance companies	3	D	D	D	D	a	D	D
711120	Dance companies	3	D	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	1 684	1 226	357	82	27	D	17.3
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	39	87 388	74 570	29 861	7 027	1 881	12.6	.6
7121	Museums, historical sites, & similar institutions	39	87 388	74 570	29 861	7 027	1 881	12.6	.6
71211	Museums	24	37 394	30 650	12 242	3 063	615	25.7	.2
712110	Museums	24	37 394	30 650	12 242	3 063	615	25.7	.2
71212	Historical sites	6	D	D	D	D	g	D	D
712120	Historical sites	6	D	D	D	D	g	D	D
71213	Zoos & botanical gardens	7	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	7	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	25	34 404	32 394	10 697	2 733	625	15.4	4.2
7139	Other amusement & recreation services	25	34 404	32 394	10 697	2 733	625	15.4	4.2
71391	Golf courses & country clubs	5	17 154	16 960	5 027	1 381	294	.4	5.1
713910	Golf courses & country clubs	5	17 154	16 960	5 027	1 381	294	.4	5.1
71394	Fitness & recreational sports centers	12	12 681	10 865	4 000	943	220	23.6	1.2
713940	Fitness & recreational sports centers	12	12 681	10 865	4 000	943	220	23.6	1.2
71399	All other amusement & recreation industries	8	4 569	4 569	1 670	409	111	49.1	9.4
713990	All other amusement & recreation industries	8	4 569	4 569	1 670	409	111	49.1	9.4

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HONOLULU, HI MSA								
71	Arts, entertainment, & recreation	234	273 565	79 051	18 010	4 915	6.8	11.0
711	Performing arts, spectator sports, & related industries	75	77 329	21 354	4 796	1 221	6.6	3.6
7111	Performing arts companies	36	53 748	16 028	3 755	1 007	2.1	2.5
71111	Theater companies & dinner theaters	14	D	D	D	f	D	D
711110	Theater companies & dinner theaters	14	D	D	D	f	D	D
7111102	Theater companies	10	D	D	D	e	D	D
7111103	Dinner theaters	4	17 200	5 403	1 261	374	.9	—
71112	Dance companies	3	D	D	D	e	D	D
711120	Dance companies	3	D	D	D	e	D	D
71113	Musical groups & artists	18	2 920	962	214	67	33.0	10.7
7111300	Musical groups & artists	18	2 920	962	214	67	33.0	10.7
7111309	Other music groups & artists	15	2 490	831	177	58	33.1	.9
7113	Promoters of performing arts, sports, & similar events	11	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	7	4 362	1 069	238	50	3.2	—
71141	Agents/managers for artists, athletes, & other public figures	7	4 362	1 069	238	50	3.2	—
711410	Agents/managers for artists, athletes, & other public figures	7	4 362	1 069	238	50	3.2	—
7115	Independent artists, writers, & performers	19	4 544	1 969	313	47	43.2	12.1
71151	Independent artists, writers, & performers	19	4 544	1 969	313	47	43.2	12.1
711510	Independent artists, writers, & performers	19	4 544	1 969	313	47	43.2	12.1
713	Amusement, gambling, & recreation industries	156	195 034	57 408	13 153	3 685	6.9	13.5
7131	Amusement parks & arcades	21	30 500	6 486	1 605	417	8.4	56.6
71311	Amusement & theme parks	3	D	D	D	e	D	D
713110	Amusement & theme parks	3	D	D	D	e	D	D
71312	Amusement arcades	18	D	D	D	c	D	D
713120	Amusement arcades	18	D	D	D	c	D	D
7139	Other amusement & recreation services	135	164 534	50 922	11 548	3 268	6.6	5.5
71391	Golf courses & country clubs	22	79 564	24 160	5 213	1 334	2.3	2.8
713910	Golf courses & country clubs	22	79 564	24 160	5 213	1 334	2.3	2.8
71394	Fitness & recreational sports centers	37	28 527	9 867	2 421	807	6.8	11.9
713940	Fitness & recreational sports centers	37	28 527	9 867	2 421	807	6.8	11.9
71395	Bowling centers	12	9 966	2 946	711	224	4.6	3.5
713950	Bowling centers	12	9 966	2 946	711	224	4.6	3.5
71399	All other amusement & recreation industries	58	43 645	13 138	3 009	850	14.3	6.7
713990	All other amusement & recreation industries	58	43 645	13 138	3 009	850	14.3	6.7
7139902	Concession operators of amusement devices & rides	8	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	9	D	D	D	c	D	D
AREA OUTSIDE HAWAII METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	152	136 075	37 549	8 742	2 010	9.6	2.3
711	Performing arts, spectator sports, & related industries	32	17 268	4 151	832	307	11.6	2.9
7111	Performing arts companies	13	12 723	2 705	548	190	2.7	3.9
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7111102	Theater companies	2	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	3 438	927	324	105	10.1	4.7
7121	Museums, historical sites, & similar institutions	8	3 438	927	324	105	10.1	4.7
713	Amusement, gambling, & recreation industries	112	115 369	32 471	7 586	1 598	9.3	2.2
7131	Amusement parks & arcades	13	5 631	1 027	229	71	36.1	—
71312	Amusement arcades	13	5 631	1 027	229	71	36.1	—
713120	Amusement arcades	13	5 631	1 027	229	71	36.1	—
7139	Other amusement & recreation services	99	109 738	31 444	7 357	1 527	7.9	2.3
71391	Golf courses & country clubs	23	79 328	22 057	5 175	904	.3	.7
713910	Golf courses & country clubs	23	79 328	22 057	5 175	904	.3	.7
71394	Fitness & recreational sports centers	18	5 163	1 510	376	202	28.0	10.7
713940	Fitness & recreational sports centers	18	5 163	1 510	376	202	28.0	10.7
71399	All other amusement & recreation industries	49	21 825	6 836	1 525	337	29.2	5.4
713990	All other amusement & recreation industries	49	21 825	6 836	1 525	337	29.2	5.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
HONOLULU, HI MSA									
71	Arts, entertainment, & recreation	47	111 049	102 955	38 419	9 629	2 405	9.1	2.1
711	Performing arts, spectator sports, & related industries	14	13 493	12 816	5 042	1 458	273	11.6	13.7
7111	Performing arts companies	13	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	18	68 335	63 004	24 632	5 903	1 648	8.1	.8
7121	Museums, historical sites, & similar institutions	18	68 335	63 004	24 632	5 903	1 648	8.1	.8
71211	Museums	13	D	D	D	D	f	D	D
712110	Museums	13	D	D	D	D	f	D	D
71212	Historical sites	3	D	D	D	D	g	D	D
712120	Historical sites	3	D	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	15	29 221	27 135	8 745	2 268	484	10.3	—
7139	Other amusement & recreation services	15	29 221	27 135	8 745	2 268	484	10.3	—
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	D	b	D	D
AREA OUTSIDE HAWAII METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	37	25 746	18 300	7 617	1 695	401	30.1	7.6
711	Performing arts, spectator sports, & related industries	6	1 510	1 475	436	106	27	—	34.4
712	Museums, historical sites, & similar institutions	21	19 053	11 566	5 229	1 124	233	28.7	—
7121	Museums, historical sites, & similar institutions	21	19 053	11 566	5 229	1 124	233	28.7	—
71211	Museums	11	D	D	D	D	c	D	D
712110	Museums	11	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	5	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	5	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	5 183	5 259	1 952	465	141	44.1	27.7
7139	Other amusement & recreation services	10	5 183	5 259	1 952	465	141	44.1	27.7
71399	All other amusement & recreation industries	4	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAWAII COUNTY, HI								
71	Arts, entertainment, & recreation	45	34 417	10 689	2 706	653	10.3	4.7
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	36	30 359	9 126	2 299	496	11.5	4.7
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71391	Golf courses & country clubs	10	18 897	6 160	1 555	288	.4	2.9
713910	Golf courses & country clubs	10	18 897	6 160	1 555	288	.4	2.9
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HONOLULU COUNTY, HI *								
71	Arts, entertainment, & recreation	234	273 565	79 051	18 010	4 915	6.8	11.0
711	Performing arts, spectator sports, & related industries	75	77 329	21 354	4 796	1 221	6.6	3.6
7111	Performing arts companies	36	53 748	16 028	3 755	1 007	2.1	2.5
71111	Theater companies & dinner theaters	14	D	D	D	D	D	D
711110	Theater companies & dinner theaters	14	D	D	D	f	D	D
7111102	Theater companies	10	D	D	D	e	D	D
7111103	Dinner theaters	4	17 200	5 403	1 261	374	.9	—
71112	Dance companies	3	D	D	D	e	D	D
711120	Dance companies	3	D	D	D	e	D	D
71113	Musical groups & artists	18	2 920	962	214	67	33.0	10.7
711130	Musical groups & artists	18	2 920	962	214	67	33.0	10.7
7111309	Other music groups & artists	15	2 490	831	177	58	33.1	.9
7113	Promoters of performing arts, sports, & similar events	11	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	7	4 362	1 069	238	50	3.2	—
71141	Agents/managers for artists, athletes, & other public figures	7	4 362	1 069	238	50	3.2	—
711410	Agents/managers for artists, athletes, & other public figures	7	4 362	1 069	238	50	3.2	—
7115	Independent artists, writers, & performers	19	4 544	1 969	313	47	43.2	12.1
71151	Independent artists, writers, & performers	19	4 544	1 969	313	47	43.2	12.1
711510	Independent artists, writers, & performers	19	4 544	1 969	313	47	43.2	12.1
713	Amusement, gambling, & recreation industries	156	195 034	57 408	13 153	3 685	6.9	13.5
7131	Amusement parks & arcades	21	30 500	6 486	1 605	417	8.4	56.6
71311	Amusement & theme parks	3	D	D	D	e	D	D
713110	Amusement & theme parks	3	D	D	D	e	D	D
71312	Amusement arcades	18	D	D	D	c	D	D
713120	Amusement arcades	18	D	D	D	c	D	D
7139	Other amusement & recreation services	135	164 534	50 922	11 548	3 268	6.6	5.5
71391	Golf courses & country clubs	22	79 564	24 160	5 213	1 334	2.3	2.8
713910	Golf courses & country clubs	22	79 564	24 160	5 213	1 334	2.3	2.8
71394	Fitness & recreational sports centers	37	28 527	9 867	2 421	807	6.8	11.9
713940	Fitness & recreational sports centers	37	28 527	9 867	2 421	807	6.8	11.9
71395	Bowling centers	12	9 966	2 946	711	224	4.6	3.5
713950	Bowling centers	12	9 966	2 946	711	224	4.6	3.5
71399	All other amusement & recreation industries	58	43 645	13 138	3 009	850	14.3	6.7
713990	All other amusement & recreation industries	58	43 645	13 138	3 009	850	14.3	6.7
7139902	Concession operators of amusement devices & rides	8	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	9	D	D	D	c	D	D
KAUAI COUNTY, HI								
71	Arts, entertainment, & recreation	27	23 514	6 721	1 667	412	12.1	3.3
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	20 664	5 845	1 381	288	11.2	1.8
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71391	Golf courses & country clubs	3	14 090	4 049	980	154	—	—
713910	Golf courses & country clubs	3	14 090	4 049	980	154	—	—
71399	All other amusement & recreation industries	6	2 156	544	123	44	33.5	13.4
713990	All other amusement & recreation industries	6	2 156	544	123	44	33.5	13.4
MAUI COUNTY, HI *								
71	Arts, entertainment, & recreation	80	78 144	20 139	4 369	945	8.5	1.0
711	Performing arts, spectator sports, & related industries	19	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7111102	Theater companies	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	59	64 346	17 500	3 906	814	7.6	1.1
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71391	Golf courses & country clubs	10	46 341	11 848	2 640	462	.4	—
713910	Golf courses & country clubs	10	46 341	11 848	2 640	462	.4	—
71394	Fitness & recreational sports centers	9	2 314	812	198	106	17.2	4.2
713940	Fitness & recreational sports centers	9	2 314	812	198	106	17.2	4.2
71399	All other amusement & recreation industries	31	D	D	D	c	D	D
713990	All other amusement & recreation industries	31	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AHUIMANU, HI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
AIEA, HI								
71	Arts, entertainment, & recreation	6	8 497	2 769	655	169	3.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	2	D	D	D	b	D	D
EWA BEACH, HI								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7111102	Theater companies	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
HAIKU-PAUWELA, HI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HALAWA, HI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
HAUULA, HI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HILO, HI								
71	Arts, entertainment, & recreation	11	4 186	1 023	301	129	3.7	15.4
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
HOLUALOA, HI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HONOLULU, HI *								
71	Arts, entertainment, & recreation	159	143 529	43 151	10 302	2 592	10.1	8.2
711	Performing arts, spectator sports, & related industries	59	58 885	17 445	4 004	959	7.1	4.2
7111	Performing arts companies	27	42 345	13 523	3 207	826	2.1	3.0
71111	Theater companies & dinner theaters	12	D	D	D	e	D	D
711110	Theater companies & dinner theaters	12	D	D	D	e	D	D
7111102	Theater companies	8	D	D	D	c	D	D
7111103	Dinner theaters	4	17 200	5 403	1 261	374	.9	—
71112	Dance companies	2	D	D	D	e	D	D
711120	Dance companies	2	D	D	D	e	D	D
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	D	D	D	b	D	D
71151	Independent artists, writers, & performers	15	D	D	D	b	D	D
711510	Independent artists, writers, & performers	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	97	83 442	25 417	6 237	1 624	12.4	9.9
7131	Amusement parks & arcades	11	8 436	927	207	59	30.4	11.5
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	86	75 006	24 490	6 030	1 565	10.4	9.7
71391	Golf courses & country clubs	7	20 791	5 911	1 458	436	2.6	10.7
713910	Golf courses & country clubs	7	20 791	5 911	1 458	436	2.6	10.7
71394	Fitness & recreational sports centers	22	19 122	6 783	1 784	502	6.8	11.7
713940	Fitness & recreational sports centers	22	19 122	6 783	1 784	502	6.8	11.7
71395	Bowling centers	8	4 588	1 655	391	110	9.9	7.7
713950	Bowling centers	8	4 588	1 655	391	110	9.9	7.7
71399	All other amusement & recreation industries	44	D	D	D	e	D	D
713990	All other amusement & recreation industries	44	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	b	D	D
KAHULUI, HI								
71	Arts, entertainment, & recreation	6	3 359	931	223	61	2.4	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
KAILUA, HI (HAWAII COUNTY)								
71	Arts, entertainment, & recreation	12	6 231	1 920	498	123	32.8	—
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
KAILUA, HI (HONOLULU COUNTY)								
71	Arts, entertainment, & recreation	9	11 847	3 367	836	248	1.9	—
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71391	Golf courses & country clubs	3	9 461	2 930	727	213	—	—
713910	Golf courses & country clubs	3	9 461	2 930	727	213	—	—
KALAOA, HI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KANEOHE, HI								
71	Arts, entertainment, & recreation	6	4 138	1 353	231	72	8.9	.1
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
KAPAA, HI								
71	Arts, entertainment, & recreation	5	2 244	618	229	75	5.5	12.8
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KIHEI, HI								
71	Arts, entertainment, & recreation	18	11 712	3 505	833	186	14.6	.2
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
LAHAINA, HI								
71	Arts, entertainment, & recreation	21	35 398	8 327	1 666	260	7.9	.5
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7111102	Theater companies	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
LIHUE, HI								
71	Arts, entertainment, & recreation	11	9 852	2 773	661	181	5.4	2.3
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
MAKAHA, HI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
MAKAKILO CITY, HI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MAKAWAO, HI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MAUNAWILI, HI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MILILANI TOWN, HI								
71	Arts, entertainment, & recreation	3	6 807	2 183	423	149	—	—
713	Amusement, gambling, & recreation industries	3	6 807	2 183	423	149	—	—
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
NANAKULI, HI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NAPILI-HONOKOWAI, HI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PEARL CITY, HI								
71	Arts, entertainment, & recreation	5	2 174	600	96	37	16.8	14.1
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PUKALANI, HI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
VILLAGE PARK, HI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WAHIAWA, HI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
WAIANA, HI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WAILEA-MAKENA, HI								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
WAILUKU, HI								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
WAIMALU, HI								
71	Arts, entertainment, & recreation	9	11 236	2 990	696	208	5.2	9.5
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
WAIMANALO, HI								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
WAIPAHAU, HI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HAWAII COUNTY, HI								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71391	Golf courses & country clubs	9	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	5	3 025	857	176	51	25.9	7.7
713990	All other amusement & recreation industries	5	3 025	857	176	51	25.9	7.7

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HONOLULU COUNTY, HI								
71	Arts, entertainment, & recreation	16	52 296	12 416	2 776	848	.3	14.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71399	All other amusement & recreation industries	4	D	D	D	e	D	D
713990	All other amusement & recreation industries	4	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	c	D	D
BALANCE OF KAUAI COUNTY, HI								
71	Arts, entertainment, & recreation	11	11 418	3 330	777	156	19.2	2.3
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
BALANCE OF MAUI COUNTY, HI								
71	Arts, entertainment, & recreation	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	2 828	580	131	44	52.5	10.6
713990	All other amusement & recreation industries	9	2 828	580	131	44	52.5	10.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 71130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

HAWAII

Hawaii has no incorporated places in the sense of functioning governmental units; however, in agreement with Hawaiian law, the Census Bureau reports data for “census designated places” (CDPs) which have been designated as place equivalents. Those CDPs, only for the State of Hawaii, with 2,500 or more population are recognized.

Honolulu CDP. Aliamanu and Fort Shafter were erroneously reported separately as CDPs for the 1992 Economic Census. Aliamanu and Fort Shafter were corrected and made part of the Honolulu CDP.

Honolulu County is coextensive with Honolulu city which is not recognized for the economic census; however, Honolulu CDP is recognized for the economic census.

Island of Lanai. See “Maui County.”

Island of Molokai. See “Maui County.”

Maui County consists of four islands. The State requested that two of the islands, Lanai and Molokai, be recognized as “places” for the economic census. Included on the island of Molokai is the nonfunctioning county of Kalawao.

Waihee-Waiehu is a spelling correction from Waihee-Waiehue.

Appendix E. Metropolitan Areas

HAWAII

Honolulu, HI MSA

Honolulu County, HI

Iowa

1997

Issued November 1999

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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1997 Economic Census
Arts, Entertainment, and Recreation
Geographic Area Series



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Statistics Division

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	IOWA	875	919 753	220 278	47 426	14 169	8.4	7.3
	Arts, entertainment, & recreation							
711	Performing arts, spectator sports, & related industries	164	307 355	65 414	14 212	3 733	3.9	2.8
7111	Performing arts companies	28	D	D	D	c	D	D
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
7111102	Theater companies	5	D	D	D	a	D	D
7111103	Dinner theaters	2	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	11	1 042	246	67	32	14.9	39.8
711130	Musical groups & artists	11	1 042	246	67	32	14.9	39.8
7111309	Other music groups & artists	11	1 042	246	67	32	14.9	39.8
71119	Other performing arts companies	8	307	59	18	22	58.6	—
711190	Other performing arts companies	8	307	59	18	22	58.6	—
7111909	Other performing arts companies (except circuses)	8	307	59	18	22	58.6	—
7112	Spectator sports	50	277 755	56 852	12 600	3 077	1.7	.2
71121	Spectator sports	50	277 755	56 852	12 600	3 077	1.7	.2
711211	Sports teams & clubs	10	D	D	D	b	D	D
7112111	Football clubs	1	D	D	D	a	D	D
7112112	Baseball clubs	6	5 837	1 487	215	74	3.2	1.0
7112119	Other professional sports clubs	3	D	D	D	a	D	D
711212	Racetracks	21	264 338	53 246	12 093	2 945	1.0	.1
7112121	Dog racetrack operation	2	D	D	D	g	D	D
7112122	Auto racetrack operation	18	D	D	D	d	D	D
7112123	Horse racetrack operation	1	D	D	D	g	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	19	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	16	952	4 163	890	396	22.5	45.7
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	3	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	3	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	58	8 243	3 218	472	136	35.8	1.0
71151	Independent artists, writers, & performers	58	8 243	3 218	472	136	35.8	1.0
711510	Independent artists, writers, & performers	58	8 243	3 218	472	136	35.8	1.0
712	Museums, historical sites, & similar institutions	7	1 312	231	25	10	12.5	7.9
7121	Museums, historical sites, & similar institutions	7	1 312	231	25	10	12.5	7.9
71211	Museums	3	D	D	D	a	D	D
712110	Museums	3	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
71219	Nature parks & other similar institutions	3	D	D	D	a	D	D
712190	Nature parks & other similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	704	611 086	154 633	33 189	10 426	10.6	9.5
7131	Amusement parks & arcades	38	27 765	6 586	828	346	10.0	2.2
71311	Amusement & theme parks	4	17 226	4 358	404	63	3.1	—
713110	Amusement & theme parks	4	17 226	4 358	404	63	3.1	—
7131101	Waterparks	2	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	b	D	D
71312	Amusement arcades	34	10 539	2 228	424	283	21.2	5.7
713120	Amusement arcades	34	10 539	2 228	424	283	21.2	5.7
7132	Gambling industries	13	362 406	87 692	21 282	4 474	—	11.7
71321	Casinos (except casino hotels)	9	D	D	D	h	D	D
713210	Casinos (except casino hotels)	9	D	D	D	h	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	653	220 915	60 355	11 079	5 606	28.2	6.7
71391	Golf courses & country clubs	175	62 583	25 787	2 468	1 088	40.8	12.3
713910	Golf courses & country clubs	175	62 583	25 787	2 468	1 088	40.8	12.3
71392	Skating facilities	4	4 380	1 174	572	173	16.1	—
713920	Skating facilities	4	4 380	1 174	572	173	16.1	—
71393	Marinas	28	18 886	3 337	456	133	16.4	2.8
713930	Marinas	28	18 886	3 337	456	133	16.4	2.8
71394	Fitness & recreational sports centers	153	37 873	12 741	3 101	1 982	28.2	3.7
713940	Fitness & recreational sports centers	153	37 873	12 741	3 101	1 982	28.2	3.7
7139404	Ice skating rinks	3	D	D	D	c	D	D
7139405	Roller skating rinks	29	3 619	935	269	224	29.3	.6
71395	Bowling centers	177	44 351	11 144	3 119	1 721	37.1	8.2
713950	Bowling centers	177	44 351	11 144	3 119	1 721	37.1	8.2
71399	All other amusement & recreation industries	116	52 842	6 172	1 363	509	10.9	2.7
713990	All other amusement & recreation industries	116	52 842	6 172	1 363	509	10.9	2.7
7139901	Dance studios & halls	11	2 539	446	75	114	7.8	—
7139902	Concession operators of amusement devices & rides	10	2 592	352	33	31	9.7	8.3
7139904	Miniature golf courses	7	809	218	13	10	31.8	8.2
7139905	Coin-operated amusement devices (except slot machine operation)	30	40 243	3 649	965	196	5.3	.1

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
IOWA									
71	Arts, entertainment, & recreation	384	153 129	145 508	47 461	9 325	4 709	33.9	5.3
711	Performing arts, spectator sports, & related industries	87	38 071	38 237	8 588	2 014	1 771	11.7	2.9
7111	Performing arts companies	33	12 942	12 470	4 798	1 179	746	.9	.1
71111	Theater companies & dinner theaters	17	5 624	5 421	1 752	399	106	1.5	—
711110	Theater companies & dinner theaters	17	5 624	5 421	1 752	399	106	1.5	—
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	16	D	D	D	D	c	D	D
71112	Dance companies	3	110	108	42	20	14	D	—
711120	Dance companies	3	110	108	42	20	14	D	—
71113	Musical groups & artists	13	7 208	6 941	3 004	760	626	—	.2
711130	Musical groups & artists	13	7 208	6 941	3 004	760	626	—	.2
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	f	D	D
7111309	Other music groups & artists	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	54	25 129	25 767	3 790	835	1 025	17.2	4.4
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	52	D	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	52	D	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	91	29 429	25 552	8 362	1 819	592	49.3	6.3
7121	Museums, historical sites, & similar institutions	91	29 429	25 552	8 362	1 819	592	49.3	6.3
71211	Museums	63	26 308	23 021	7 353	1 599	502	47.1	6.5
712110	Museums	63	26 308	23 021	7 353	1 599	502	47.1	6.5
71212	Historical sites	21	2 203	1 883	655	135	69	75.7	5.9
712120	Historical sites	21	2 203	1 883	655	135	69	75.7	5.9
71213	Zoos & botanical gardens	5	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	5	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	206	85 629	81 719	30 511	5 492	2 346	38.5	5.9
7139	Other amusement & recreation services	206	85 629	81 719	30 511	5 492	2 346	38.5	5.9
71391	Golf courses & country clubs	134	75 199	72 540	26 979	4 741	1 761	37.7	4.4
713910	Golf courses & country clubs	134	75 199	72 540	26 979	4 741	1 761	37.7	4.4
71394	Fitness & recreational sports centers	42	7 940	7 034	2 921	640	510	30.4	18.8
713940	Fitness & recreational sports centers	42	7 940	7 034	2 921	640	510	30.4	18.8
71399	All other amusement & recreation industries	30	2 490	2 145	611	111	75	89.0	11.0
713990	All other amusement & recreation industries	30	2 490	2 145	611	111	75	89.0	11.0

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CEDAR RAPIDS, IA MSA								
71	Arts, entertainment, & recreation	45	17 349	4 940	1 217	626	28.2	17.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	41	D	D	D	f	D	D
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	5 487	1 963	512	299	25.8	3.4
713940	Fitness & recreational sports centers	16	5 487	1 963	512	299	25.8	3.4
71395	Bowling centers	9	4 411	994	276	144	48.4	—
713950	Bowling centers	9	4 411	994	276	144	48.4	—
71399	All other amusement & recreation industries	6	1 533	465	97	19	9.3	3.0
713990	All other amusement & recreation industries	6	1 533	465	97	19	9.3	3.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA								
71	Arts, entertainment, & recreation	120	144 127	33 660	7 555	2 284	12.0	3.2
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	6	2 351	652	194	97	3.1	6.2
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7112	Spectator sports	7	4 219	687	187	37	6.1	41.1
71121	Spectator sports	7	4 219	687	187	37	6.1	41.1
713	Amusement, gambling, & recreation industries	92	133 520	31 631	7 105	2 137	10.5	1.8
7132	Gambling industries	3	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
7139	Other amusement & recreation services	84	D	D	D	f	D	D
71391	Golf courses & country clubs	15	6 749	2 063	255	110	66.8	2.5
713910	Golf courses & country clubs	15	6 749	2 063	255	110	66.8	2.5
71394	Fitness & recreational sports centers	22	7 046	1 550	381	269	41.5	5.1
713940	Fitness & recreational sports centers	22	7 046	1 550	381	269	41.5	5.1
71395	Bowling centers	18	6 446	1 802	478	246	48.5	23.7
713950	Bowling centers	18	6 446	1 802	478	246	48.5	23.7
71399	All other amusement & recreation industries	22	8 257	1 713	380	167	22.1	4.2
713990	All other amusement & recreation industries	22	8 257	1 713	380	167	22.1	4.2
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 463	609	147	33	15.5	—
DES MOINES, IA MSA								
71	Arts, entertainment, & recreation	129	222 364	59 227	10 229	2 915	5.4	1.9
711	Performing arts, spectator sports, & related industries	31	D	D	D	g	D	D
7112	Spectator sports	8	D	D	D	g	D	D
71121	Spectator sports	8	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112123	Horse racetrack operation	1	D	D	D	g	D	D
7115	Independent artists, writers, & performers	15	D	D	D	b	D	D
71151	Independent artists, writers, & performers	15	D	D	D	b	D	D
711510	Independent artists, writers, & performers	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	98	D	D	D	g	D	D
7131	Amusement parks & arcades	11	18 294	4 236	502	158	7.8	3.2
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	87	D	D	D	g	D	D
71391	Golf courses & country clubs	15	24 238	13 668	923	342	17.0	11.3
713910	Golf courses & country clubs	15	24 238	13 668	923	342	17.0	11.3
71394	Fitness & recreational sports centers	31	13 608	5 085	1 292	709	18.0	.3
713940	Fitness & recreational sports centers	31	13 608	5 085	1 292	709	18.0	.3
71395	Bowling centers	16	6 593	2 099	554	232	8.2	10.4
713950	Bowling centers	16	6 593	2 099	554	232	8.2	10.4
71399	All other amusement & recreation industries	24	D	D	D	b	D	D
713990	All other amusement & recreation industries	24	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	b	D	D
DUBUQUE, IA MSA								
71	Arts, entertainment, & recreation	30	75 639	19 500	4 754	1 158	3.2	.7
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
IOWA CITY, IA MSA								
71	Arts, entertainment, & recreation	36	9 894	2 340	446	275	43.8	5.7
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	14	3 832	1 353	239	196	18.2	.3
713940	Fitness & recreational sports centers	14	3 832	1 353	239	196	18.2	.3

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OMAHA, NE-IA MSA								
71	Arts, entertainment, & recreation	215	242 475	49 437	12 193	4 335	10.2	5.7
711	Performing arts, spectator sports, & related industries	61	146 532	25 407	6 666	1 852	2.7	6.0
7111	Performing arts companies	11	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	18	D	D	D	g	D	D
71121	Spectator sports	18	D	D	D	g	D	D
711212	Racetracks	6	D	D	D	g	D	D
7112121	Dog racetrack operation	1	D	D	D	g	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	4 006	1 880	397	71	23.2	7.2
71151	Independent artists, writers, & performers	22	4 006	1 880	397	71	23.2	7.2
711510	Independent artists, writers, & performers	22	4 006	1 880	397	71	23.2	7.2
713	Amusement, gambling, & recreation industries	154	95 943	24 030	5 527	2 483	21.7	5.4
7131	Amusement parks & arcades	8	5 115	1 240	211	69	2.5	—
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7132	Gambling industries	14	21 034	2 829	710	302	2.9	.8
71329	Other gambling industries	14	21 034	2 829	710	302	2.9	.8
713290	Other gambling industries	14	21 034	2 829	710	302	2.9	.8
7132902	Lottery, bingo, bookie, & other betting operation	14	21 034	2 829	710	302	2.9	.8
7139	Other amusement & recreation services	132	69 794	19 961	4 606	2 112	28.7	7.1
71391	Golf courses & country clubs	30	23 432	7 726	1 539	450	35.6	4.7
713910	Golf courses & country clubs	30	23 432	7 726	1 539	450	35.6	4.7
71394	Fitness & recreational sports centers	37	18 806	5 924	1 374	1 037	30.7	5.1
713940	Fitness & recreational sports centers	37	18 806	5 924	1 374	1 037	30.7	5.1
7139405	Roller skating rinks	5	D	D	D	c	D	D
71395	Bowling centers	22	10 593	3 494	1 014	406	23.7	17.2
713950	Bowling centers	22	10 593	3 494	1 014	406	23.7	17.2
71399	All other amusement & recreation industries	37	14 994	2 320	531	203	16.9	7.4
713990	All other amusement & recreation industries	37	14 994	2 320	531	203	16.9	7.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
SIOUX CITY, IA-NE MSA								
71	Arts, entertainment, & recreation	46	73 545	17 776	4 479	1 252	6.0	49.9
711	Performing arts, spectator sports, & related industries	14	5 926	1 168	204	169	15.8	.3
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	32	67 619	16 608	4 275	1 083	5.2	54.3
7132	Gambling industries	4	D	D	D	f	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	2 556	1 012	255	164	11.9	7.9
713940	Fitness & recreational sports centers	9	2 556	1 012	255	164	11.9	7.9
71399	All other amusement & recreation industries	6	1 915	370	171	36	72.8	4.1
713990	All other amusement & recreation industries	6	1 915	370	171	36	72.8	4.1
WATERLOO-CEDAR FALLS, IA MSA								
71	Arts, entertainment, & recreation	26	9 782	2 401	565	235	33.3	.6
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 724	599	135	55	64.3	3.2
713940	Fitness & recreational sports centers	8	1 724	599	135	55	64.3	3.2
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE IOWA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	482	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	68	D	D	D	e	D	D
7111	Performing arts companies	12	D	D	D	b	D	D
7112	Spectator sports	25	D	D	D	b	D	D
71121	Spectator sports	25	D	D	D	b	D	D
711212	Racetracks	17	D	D	D	a	D	D
7112122	Auto racetrack operation	17	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	409	D	D	D	h	D	D
7131	Amusement parks & arcades	12	3 201	887	105	48	21.4	.7
7132	Gambling industries	7	184 588	46 042	11 247	2 348	—	3.3
71321	Casinos (except casino hotels)	5	D	D	D	g	D	D
713210	Casinos (except casino hotels)	5	D	D	D	g	D	D
7139	Other amusement & recreation services	390	D	D	D	g	D	D
71391	Golf courses & country clubs	134	D	D	D	f	D	D
713910	Golf courses & country clubs	134	D	D	D	f	D	D
71393	Marinas	17	D	D	D	b	D	D
713930	Marinas	17	D	D	D	b	D	D
71394	Fitness & recreational sports centers	59	4 691	1 400	328	329	41.4	14.5
713940	Fitness & recreational sports centers	59	4 691	1 400	328	329	41.4	14.5
71395	Bowling centers	124	D	D	D	f	D	D
713950	Bowling centers	124	D	D	D	f	D	D
71399	All other amusement & recreation industries	54	10 272	2 185	444	222	30.5	3.7
713990	All other amusement & recreation industries	54	10 272	2 185	444	222	30.5	3.7
7139905	Coin-operated amusement devices (except slot machine operation)	16	5 507	1 372	333	81	20.7	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CEDAR RAPIDS, IA MSA									
71	Arts, entertainment, & recreation	22	22 711	20 518	5 928	1 253	434	34.3	—
711	Performing arts, spectator sports, & related industries	6	5 523	5 419	1 595	384	197	—	—
7111	Performing arts companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	8 896	6 866	1 189	274	59	78.3	—
7121	Museums, historical sites, & similar institutions	7	8 896	6 866	1 189	274	59	78.3	—
71211	Museums	6	D	D	D	D	b	D	D
712110	Museums	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	8 292	8 233	3 144	595	178	9.9	—
7139	Other amusement & recreation services	9	8 292	8 233	3 144	595	178	9.9	—
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DAVENPORT–MOLINE–ROCK ISLAND, IA–IL MSA									
71	Arts, entertainment, & recreation	28	22 613	21 145	8 310	1 666	706	8.7	3.8
711	Performing arts, spectator sports, & related industries	8	6 508	5 497	1 278	285	177	15.2	1.4
7111	Performing arts companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	7	1 553	1 776	740	170	46	21.0	18.1
7121	Museums, historical sites, & similar institutions	7	1 553	1 776	740	170	46	21.0	18.1
713	Amusement, gambling, & recreation industries	13	14 552	13 872	6 292	1 211	483	4.5	3.3
7139	Other amusement & recreation services	13	14 552	13 872	6 292	1 211	483	4.5	3.3
71391	Golf courses & country clubs	6	11 471	10 929	4 876	884	275	2.3	—
713910	Golf courses & country clubs	6	11 471	10 929	4 876	884	275	2.3	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
DES MOINES, IA MSA									
71	Arts, entertainment, & recreation	36	39 623	38 566	13 067	2 854	956	10.0	.7
711	Performing arts, spectator sports, & related industries	9	13 511	13 411	2 969	798	309	—	—
7111	Performing arts companies	6	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	11	6 059	5 802	2 642	595	172	18.5	.7
7121	Museums, historical sites, & similar institutions	11	6 059	5 802	2 642	595	172	18.5	.7
71211	Museums	6	5 219	5 274	2 454	552	161	9.3	.2
712110	Museums	6	5 219	5 274	2 454	552	161	9.3	.2
713	Amusement, gambling, & recreation industries	16	20 053	19 353	7 456	1 461	475	14.1	1.2
7139	Other amusement & recreation services	16	20 053	19 353	7 456	1 461	475	14.1	1.2
71391	Golf courses & country clubs	8	17 732	17 326	6 797	1 313	386	12.3	—
713910	Golf courses & country clubs	8	17 732	17 326	6 797	1 313	386	12.3	—
71394	Fitness & recreational sports centers	4	1 830	1 556	599	134	85	10.7	11.7
713940	Fitness & recreational sports centers	4	1 830	1 556	599	134	85	10.7	11.7
DUBUQUE, IA MSA									
71	Arts, entertainment, & recreation	14	8 167	7 854	2 436	748	306	6.6	.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	4 414	4 654	1 558	514	125	8.3	—
7139	Other amusement & recreation services	5	4 414	4 654	1 558	514	125	8.3	—
IOWA CITY, IA MSA									
71	Arts, entertainment, & recreation	14	2 275	1 934	646	153	57	57.0	26.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
OMAHA, NE-IA MSA									
71	Arts, entertainment, & recreation	74	61 665	58 782	23 688	5 039	1 385	13.5	2.0
711	Performing arts, spectator sports, & related industries	12	13 279	12 844	5 190	1 341	314	—	1.4
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	16	24 911	24 186	9 280	2 075	602	9.5	.7
7121	Museums, historical sites, & similar institutions	16	24 911	24 186	9 280	2 075	602	9.5	.7
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	46	23 475	21 752	9 218	1 623	469	25.3	3.8
7139	Other amusement & recreation services	46	23 475	21 752	9 218	1 623	469	25.3	3.8
71391	Golf courses & country clubs	9	17 299	15 878	6 937	1 214	329	11.7	—
713910	Golf courses & country clubs	9	17 299	15 878	6 937	1 214	329	11.7	—
71394	Fitness & recreational sports centers	26	4 898	4 815	2 014	353	124	65.4	9.9
713940	Fitness & recreational sports centers	26	4 898	4 815	2 014	353	124	65.4	9.9
SIoux CITY, IA-NE MSA									
71	Arts, entertainment, & recreation	14	6 323	5 583	1 989	374	168	23.3	2.3
713	Amusement, gambling, & recreation industries	8	4 724	4 132	1 623	275	68	13.7	3.0
7139	Other amusement & recreation services	8	4 724	4 132	1 623	275	68	13.7	3.0
WATERLOO-CEDAR FALLS, IA MSA									
71	Arts, entertainment, & recreation	17	6 436	7 719	2 327	455	439	34.2	3.0
711	Performing arts, spectator sports, & related industries	6	2 148	3 953	767	191	323	—	—
713	Amusement, gambling, & recreation industries	7	2 998	2 725	1 061	147	83	30.8	6.4
7139	Other amusement & recreation services	7	2 998	2 725	1 061	147	83	30.8	6.4
AREA OUTSIDE IOWA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	247	56 719	53 203	17 390	2 800	2 022	60.3	10.7
711	Performing arts, spectator sports, & related industries	51	9 293	8 768	1 397	198	527	45.0	9.5
7113	Promoters of performing arts, sports, & similar events	43	8 346	7 879	1 140	138	498	49.1	10.5
71132	Promoters of performing arts, sports, & similar events w/o facil	42	D	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	42	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	51	7 996	7 116	2 545	480	217	42.0	16.7
7121	Museums, historical sites, & similar institutions	51	7 996	7 116	2 545	480	217	42.0	16.7
71211	Museums	35	D	D	D	D	c	D	D
712110	Museums	35	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	145	39 430	37 319	13 448	2 122	1 278	67.6	9.7
7139	Other amusement & recreation services	145	39 430	37 319	13 448	2 122	1 278	67.6	9.7
71391	Golf courses & country clubs	109	34 963	33 338	11 658	1 723	922	69.8	9.0
713910	Golf courses & country clubs	109	34 963	33 338	11 658	1 723	922	69.8	9.0
71394	Fitness & recreational sports centers	22	3 775	3 494	1 652	381	339	43.3	15.2
713940	Fitness & recreational sports centers	22	3 775	3 494	1 652	381	339	43.3	15.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAIR COUNTY, IA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
ADAMS COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ALLAMAKEE COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
APPANOOSE COUNTY, IA								
71	Arts, entertainment, & recreation	5	751	193	33	23	17.3	12.4
AUDUBON COUNTY, IA								
71	Arts, entertainment, & recreation	3	216	19	2	4	D	—
BENTON COUNTY, IA								
71	Arts, entertainment, & recreation	11	1 797	428	59	25	50.4	11.9
BLACK HAWK COUNTY, IA								
71	Arts, entertainment, & recreation	26	9 782	2 401	565	235	33.3	.6
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 724	599	135	55	64.3	3.2
713940	Fitness & recreational sports centers	8	1 724	599	135	55	64.3	3.2
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
BOONE COUNTY, IA								
71	Arts, entertainment, & recreation	6	1 297	206	24	7	38.2	.5
BREMER COUNTY, IA								
71	Arts, entertainment, & recreation	6	584	133	10	20	56.2	31.0
BUCHANAN COUNTY, IA								
71	Arts, entertainment, & recreation	5	1 375	311	48	16	55.3	29.5
BUENA VISTA COUNTY, IA								
71	Arts, entertainment, & recreation	8	1 613	173	31	14	79.2	20.4
BUTLER COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CALHOUN COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CARROLL COUNTY, IA								
71	Arts, entertainment, & recreation	6	696	167	33	27	51.9	9.3
CASS COUNTY, IA								
71	Arts, entertainment, & recreation	5	903	148	20	15	56.5	4.8
CEDAR COUNTY, IA								
71	Arts, entertainment, & recreation	8	1 481	367	69	35	34.1	—
CERRO GORDO COUNTY, IA								
71	Arts, entertainment, & recreation	18	2 938	679	148	144	35.3	6.5
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHEROKEE COUNTY, IA								
71	Arts, entertainment, & recreation	5	719	264	27	16	14.0	18.5
CHICKASAW COUNTY, IA								
71	Arts, entertainment, & recreation	4	998	349	60	21	—	—
CLARKE COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLAY COUNTY, IA								
71	Arts, entertainment, & recreation	5	997	364	81	39	76.0	9.3
CLAYTON COUNTY, IA								
71	Arts, entertainment, & recreation	9	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
CLINTON COUNTY, IA								
71	Arts, entertainment, & recreation	18	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
CRAWFORD COUNTY, IA								
71	Arts, entertainment, & recreation	5	768	252	49	19	76.6	—
DALLAS COUNTY, IA								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	1 865	420	80	51	59.6	20.5
7139	Other amusement & recreation services	9	1 865	420	80	51	59.6	20.5
DAVIS COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DECATUR COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DELAWARE COUNTY, IA								
71	Arts, entertainment, & recreation	7	2 055	273	47	26	70.3	12.5
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
DES MOINES COUNTY, IA								
71	Arts, entertainment, & recreation	11	3 932	890	202	105	2.2	4.5
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
DICKINSON COUNTY, IA								
71	Arts, entertainment, & recreation	16	13 268	2 857	342	78	14.5	.8
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUBUQUE COUNTY, IA								
71	Arts, entertainment, & recreation	30	75 639	19 500	4 754	1 158	3.2	.7
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
EMMET COUNTY, IA								
71	Arts, entertainment, & recreation	4	453	39	10	5	37.3	55.4
FAYETTE COUNTY, IA								
71	Arts, entertainment, & recreation	10	1 692	361	55	53	83.9	—
FLOYD COUNTY, IA								
71	Arts, entertainment, & recreation	5	1 252	326	58	31	41.6	—
FRANKLIN COUNTY, IA								
71	Arts, entertainment, & recreation	4	272	83	8	8	100.0	—
FREMONT COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENE COUNTY, IA								
71	Arts, entertainment, & recreation	3	372	73	13	11	100.0	—
GRUNDY COUNTY, IA								
71	Arts, entertainment, & recreation	3	453	102	16	4	100.0	—
GUTHRIE COUNTY, IA								
71	Arts, entertainment, & recreation	6	868	208	39	22	56.5	18.1
HAMILTON COUNTY, IA								
71	Arts, entertainment, & recreation	6	1 453	286	22	7	39.1	6.3
HANCOCK COUNTY, IA								
71	Arts, entertainment, & recreation	5	477	162	7	6	48.0	18.4
HARDIN COUNTY, IA								
71	Arts, entertainment, & recreation	9	1 868	1 144	160	28	29.4	4.0
HARRISON COUNTY, IA								
71	Arts, entertainment, & recreation	3	140	11	3	1	100.0	—
HENRY COUNTY, IA								
71	Arts, entertainment, & recreation	4	931	173	20	16	77.6	—
HOWARD COUNTY, IA								
71	Arts, entertainment, & recreation	6	878	225	31	16	47.2	38.6
HUMBOLDT COUNTY, IA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
IDA COUNTY, IA								
71	Arts, entertainment, & recreation	4	371	50	16	15	87.3	12.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IOWA COUNTY, IA								
71	Arts, entertainment, & recreation	6	974	667	125	47	16.3	1.1
JACKSON COUNTY, IA								
71	Arts, entertainment, & recreation	7	1 294	155	33	21	57.1	.5
JASPER COUNTY, IA								
71	Arts, entertainment, & recreation	5	1 221	275	59	43	76.4	—
JEFFERSON COUNTY, IA								
71	Arts, entertainment, & recreation	7	545	159	32	10	45.1	—
JOHNSON COUNTY, IA								
71	Arts, entertainment, & recreation	36	9 894	2 340	446	275	43.8	5.7
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	14	3 832	1 353	239	196	18.2	.3
713940	Fitness & recreational sports centers	14	3 832	1 353	239	196	18.2	.3
JONES COUNTY, IA								
71	Arts, entertainment, & recreation	3	649	193	39	32	D	—
KEOKUK COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KOSSUTH COUNTY, IA								
71	Arts, entertainment, & recreation	9	1 683	166	10	11	89.9	4.1
LEE COUNTY, IA								
71	Arts, entertainment, & recreation	15	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	11	2 085	617	142	91	62.5	17.7
LINN COUNTY, IA								
71	Arts, entertainment, & recreation	45	17 349	4 940	1 217	626	28.2	17.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	41	D	D	D	f	D	D
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	5 487	1 963	512	299	25.8	3.4
713940	Fitness & recreational sports centers	16	5 487	1 963	512	299	25.8	3.4
71395	Bowling centers	9	4 411	994	276	144	48.4	—
713950	Bowling centers	9	4 411	994	276	144	48.4	—
71399	All other amusement & recreation industries	6	1 533	465	97	19	9.3	3.0
713990	All other amusement & recreation industries	6	1 533	465	97	19	9.3	3.0
LOUISA COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LUCAS COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LYON COUNTY, IA								
71	Arts, entertainment, & recreation	5	745	202	15	7	67.8	—
MADISON COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAHASKA COUNTY, IA								
71	Arts, entertainment, & recreation	5	1 723	258	47	18	60.8	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
MARION COUNTY, IA								
71	Arts, entertainment, & recreation	9	5 551	1 028	173	63	—	9.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
MARSHALL COUNTY, IA								
71	Arts, entertainment, & recreation	9	2 219	490	121	75	33.2	.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MILLS COUNTY, IA								
71	Arts, entertainment, & recreation	6	577	140	25	19	64.8	18.7
MITCHELL COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MONONA COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
MONROE COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONTGOMERY COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MUSCATINE COUNTY, IA								
71	Arts, entertainment, & recreation	5	1 624	577	105	53	38.0	—
713	Amusement, gambling, & recreation industries	5	1 624	577	105	53	38.0	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
O'BRIEN COUNTY, IA								
71	Arts, entertainment, & recreation	5	950	264	41	33	42.1	13.5
OSCEOLA COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PAGE COUNTY, IA								
71	Arts, entertainment, & recreation	4	341	47	11	8	100.0	—
PALO ALTO COUNTY, IA								
71	Arts, entertainment, & recreation	3	847	47	2	4	D	—
PLYMOUTH COUNTY, IA								
71	Arts, entertainment, & recreation	12	1 182	372	68	27	62.6	1.5
POCAHONTAS COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POLK COUNTY, IA								
71	Arts, entertainment, & recreation	110	205 843	47 922	9 858	2 758	4.8	1.8
711	Performing arts, spectator sports, & related industries	27	D	D	D	g	D	D
7112	Spectator sports	8	D	D	D	g	D	D
71121	Spectator sports	8	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112123	Horse racetrack operation	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	83	D	D	D	g	D	D
7131	Amusement parks & arcades	11	18 294	4 236	502	158	7.8	3.2
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	72	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	e	D	D
713910	Golf courses & country clubs	12	D	D	D	e	D	D
71394	Fitness & recreational sports centers	28	D	D	D	f	D	D
713940	Fitness & recreational sports centers	28	D	D	D	f	D	D
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
POTTAWATTAMIE COUNTY, IA								
71	Arts, entertainment, & recreation	33	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	g	D	D
7112	Spectator sports	6	D	D	D	g	D	D
71121	Spectator sports	6	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112121	Dog racetrack operation	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	23	6 140	2 204	481	180	27.3	13.4
7139	Other amusement & recreation services	22	D	D	D	c	D	D
POWESHIEK COUNTY, IA								
71	Arts, entertainment, & recreation	9	2 383	473	133	81	11.5	—
713	Amusement, gambling, & recreation industries	6	2 044	400	116	78	10.2	—
7139	Other amusement & recreation services	6	2 044	400	116	78	10.2	—
SAC COUNTY, IA								
71	Arts, entertainment, & recreation	3	1 150	176	37	21	100.0	—
SCOTT COUNTY, IA								
71	Arts, entertainment, & recreation	59	97 822	21 265	4 547	1 283	5.2	.8
711	Performing arts, spectator sports, & related industries	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	43	96 156	20 756	4 429	1 237	4.9	.8
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	4 792	962	246	181	37.0	5.1
713940	Fitness & recreational sports centers	11	4 792	962	246	181	37.0	5.1
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	c	D	D
713990	All other amusement & recreation industries	12	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
SHELBY COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SIOUX COUNTY, IA								
71	Arts, entertainment, & recreation	13	1 743	535	115	75	72.9	24.6
713	Amusement, gambling, & recreation industries	13	1 743	535	115	75	72.9	24.6
7139	Other amusement & recreation services	13	1 743	535	115	75	72.9	24.6

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
STORY COUNTY, IA								
71	Arts, entertainment, & recreation	19	9 698	2 790	694	298	19.2	55.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 494	464	115	98	29.3	—
713940	Fitness & recreational sports centers	6	1 494	464	115	98	29.3	—
TAMA COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
TAYLOR COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
VAN BUREN COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WAPELLO COUNTY, IA								
71	Arts, entertainment, & recreation	10	2 654	826	177	191	35.5	17.9
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
WARREN COUNTY, IA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
WASHINGTON COUNTY, IA								
71	Arts, entertainment, & recreation	4	793	184	18	10	73.5	26.5
WEBSTER COUNTY, IA								
71	Arts, entertainment, & recreation	9	1 592	434	83	55	11.6	3.0
713	Amusement, gambling, & recreation industries	9	1 592	434	83	55	11.6	3.0
7139	Other amusement & recreation services	9	1 592	434	83	55	11.6	3.0
WINNEBAGO COUNTY, IA								
71	Arts, entertainment, & recreation	3	628	109	8	16	D	—
WINNESHIEK COUNTY, IA								
71	Arts, entertainment, & recreation	7	1 711	473	77	59	23.0	42.9
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WOODBURY COUNTY, IA								
71	Arts, entertainment, & recreation	35	69 552	16 731	4 248	1 122	3.2	52.7
711	Performing arts, spectator sports, & related industries	11	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	f	D	D
7132	Gambling industries	3	D	D	D	f	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WORTH COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WRIGHT COUNTY, IA								
71	Arts, entertainment, & recreation	5	604	179	29	17	100.0	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADEL, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ALGONA, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ALTOONA, IA								
71	Arts, entertainment, & recreation	3	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	g	D	D
7112	Spectator sports	1	D	D	D	g	D	D
71121	Spectator sports	1	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112123	Horse racetrack operation	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
AMES, IA								
71	Arts, entertainment, & recreation	15	8 973	2 656	677	289	12.7	59.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 494	464	115	98	29.3	—
713940	Fitness & recreational sports centers	6	1 494	464	115	98	29.3	—
ANAMOSA, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ANKENY, IA								
71	Arts, entertainment, & recreation	11	2 506	524	60	47	73.2	4.4
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
ATLANTIC, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
AUDUBON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLE PLAINE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BELMOND, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BETTENDORF, IA								
71	Arts, entertainment, & recreation	11	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BLOOMFIELD, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOONE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BURLINGTON, IA								
71	Arts, entertainment, & recreation	8	3 395	744	181	96	2.5	.8
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
CAMANCHE, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CARROLL, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARTER LAKE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CEDAR FALLS, IA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
CEDAR RAPIDS, IA								
71	Arts, entertainment, & recreation	30	13 998	4 301	1 060	544	25.8	18.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	D	D	D	e	D	D
713940	Fitness & recreational sports centers	13	D	D	D	e	D	D
CENTERVILLE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHARITON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHARLES CITY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
CHEROKEE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLARINDA, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLARION, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEAR LAKE, IA								
71	Arts, entertainment, & recreation	5	1 236	188	27	73	23.7	7.0
CLINTON, IA								
71	Arts, entertainment, & recreation	11	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
CLIVE, IA *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
CLIVE, IA (POLK COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
CORALVILLE, IA								
71	Arts, entertainment, & recreation	6	970	281	59	35	88.0	1.3
COUNCIL BLUFFS, IA								
71	Arts, entertainment, & recreation	19	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	g	D	D
7112	Spectator sports	5	D	D	D	g	D	D
71121	Spectator sports	5	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112121	Dog racetrack operation	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	11	4 475	1 548	312	131	7.0	18.0
7139	Other amusement & recreation services	10	D	D	D	c	D	D
CRESCO, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CRESTON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DAVENPORT, IA								
71	Arts, entertainment, & recreation	39	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
DECORAH, IA								
71	Arts, entertainment, & recreation	3	1 129	319	56	38	-	65.0
DENISON, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DES MOINES, IA								
71	Arts, entertainment, & recreation	41	45 096	6 034	1 240	495	2.8	.1
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71395	Bowling centers	7	4 430	1 441	374	146	2.2	.7
713950	Bowling centers	7	4 430	1 441	374	146	2.2	.7
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
DE WITT, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DUBUQUE, IA								
71	Arts, entertainment, & recreation	20	73 651	19 073	4 690	1 106	2.2	.1
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
DYERSVILLE, IA *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DYERSVILLE, IA (DUBUQUE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAGLE GROVE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ELDORA, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ELDRIDGE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EMMETSBURG, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ESTHERVILLE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FAIRFIELD, IA								
71	Arts, entertainment, & recreation	7	545	159	32	10	45.1	—
FOREST CITY, IA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FOREST CITY, IA (HANCOCK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FORT DODGE, IA								
71	Arts, entertainment, & recreation	5	1 205	347	78	46	3.7	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT MADISON, IA								
71	Arts, entertainment, & recreation	7	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
GARNER, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLENWOOD, IA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
GRIMES, IA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRIMES, IA (POLK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRINNELL, IA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
GRUNDY CENTER, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMPTON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARLAN, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HIAWATHA, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HUMBOLDT, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
INDEPENDENCE, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
INDIANOLA, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
IOWA CITY, IA								
71	Arts, entertainment, & recreation	20	5 977	1 702	328	213	19.4	9.3
713	Amusement, gambling, & recreation industries	15	5 665	1 627	313	209	18.3	8.9
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	3 543	1 204	206	162	14.8	—
713940	Fitness & recreational sports centers	8	3 543	1 204	206	162	14.8	—
IOWA FALLS, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JEFFERSON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JOHNSTON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KEOKUK, IA								
71	Arts, entertainment, & recreation	6	1 081	218	62	44	92.4	7.6

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KNOXVILLE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
LE CLAIRE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LE MARS, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MADRID, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MANCHESTER, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MAQUOKETA, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MARION, IA								
71	Arts, entertainment, & recreation	8	1 914	433	116	65	31.4	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MARSHALLTOWN, IA								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MASON CITY, IA								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
MISSOURI VALLEY, IA								
71	Arts, entertainment, & recreation	3	140	11	3	1	100.0	—
MONTICELLO, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT PLEASANT, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MOUNT VERNON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MUSCATINE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NEVADA, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW HAMPTON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEWTON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTH LIBERTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OELWEIN, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ONAWA, IA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
OSAGE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OSCEOLA, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OSKALOOSA, IA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
OTTUMWA, IA								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	2 059	756	153	175	37.1	2.9
7139	Other amusement & recreation services	5	D	D	D	c	D	D
PELLA, IA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PERRY, IA								
71	Arts, entertainment, & recreation	4	317	78	23	15	12.3	87.7
PLEASANT HILL, IA								
71	Arts, entertainment, & recreation	3	1 184	457	64	53	—	43.8
RED OAK, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROCK RAPIDS, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROCK VALLEY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SAC CITY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SERGEANT BLUFF, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SHELDON, IA *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SHELDON, IA (O'BRIEN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SHENANDOAH, IA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHENANDOAH, IA (PAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SIBLEY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SIOUX CENTER, IA								
71	Arts, entertainment, & recreation	6	887	291	85	49	87.5	12.5
SIOUX CITY, IA								
71	Arts, entertainment, & recreation	28	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	2 495	973	250	150	11.3	6.5
713940	Fitness & recreational sports centers	7	2 495	973	250	150	11.3	6.5
SPENCER, IA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SPIRIT LAKE, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
STORM LAKE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TIPTON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
URBANDALE, IA *								
71	Arts, entertainment, & recreation	13	4 360	1 360	310	232	20.0	—
713	Amusement, gambling, & recreation industries	8	3 638	1 189	305	225	17.9	—
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 945	960	251	171	6.3	—
713940	Fitness & recreational sports centers	5	2 945	960	251	171	6.3	—
URBANDALE, IA (POLK COUNTY PART) *								
71	Arts, entertainment, & recreation	13	4 360	1 360	310	232	20.0	—
713	Amusement, gambling, & recreation industries	8	3 638	1 189	305	225	17.9	—
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 945	960	251	171	6.3	—
713940	Fitness & recreational sports centers	5	2 945	960	251	171	6.3	—
VINTON, IA								
71	Arts, entertainment, & recreation	4	683	152	22	14	28.0	—
WASHINGTON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WATERLOO, IA								
71	Arts, entertainment, & recreation	17	8 426	2 059	475	184	33.9	.7
711	Performing arts, spectator sports, & related industries	5	2 326	256	53	10	10.4	—
713	Amusement, gambling, & recreation industries	12	6 100	1 803	422	174	42.9	.9
7139	Other amusement & recreation services	12	6 100	1 803	422	174	42.9	.9
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
WAUKEE, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEBSTER CITY, IA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
WEST BURLINGTON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WEST DES MOINES, IA *								
71	Arts, entertainment, & recreation	16	10 348	3 628	861	275	12.8	27.9
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71391	Golf courses & country clubs	3	5 559	2 251	550	131	—	49.5
713910	Golf courses & country clubs	3	5 559	2 251	550	131	—	49.5
WEST DES MOINES, IA (POLK COUNTY PART) *								
71	Arts, entertainment, & recreation	16	10 348	3 628	861	275	12.8	27.9
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71391	Golf courses & country clubs	3	5 559	2 251	550	131	—	49.5
713910	Golf courses & country clubs	3	5 559	2 251	550	131	—	49.5
WEST LIBERTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST UNION, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINDSOR HEIGHTS, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINTERSET, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ADAIR COUNTY, IA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF ADAMS COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ALLAMAKEE COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF APPANOOSE COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF AUDUBON COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BENTON COUNTY, IA								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF BLACK HAWK COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BREMER COUNTY, IA								
71	Arts, entertainment, & recreation	6	584	133	10	20	56.2	31.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF BUCHANAN COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF BUENA VISTA COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF BUTLER COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BALANCE OF CALHOUN COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF CARROLL COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF CASS COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF CEDAR COUNTY, IA							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
	BALANCE OF CERRO GORDO COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF CHEROKEE COUNTY, IA							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF CHICKASAW COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF CLAY COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CLAYTON COUNTY, IA							
71	Arts, entertainment, & recreation	9	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
	BALANCE OF CLINTON COUNTY, IA							
71	Arts, entertainment, & recreation	3	141	42	5	3	58.9	41.1
	BALANCE OF CRAWFORD COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DALLAS COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF DECATUR COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DELAWARE COUNTY, IA							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
	BALANCE OF DES MOINES COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF DICKINSON COUNTY, IA								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
BALANCE OF DUBUQUE COUNTY, IA								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BALANCE OF EMMET COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, IA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
BALANCE OF FLOYD COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF FREMONT COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GREENE COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GRUNDY COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GUTHRIE COUNTY, IA								
71	Arts, entertainment, & recreation	6	868	208	39	22	56.5	18.1
BALANCE OF HAMILTON COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HANCOCK COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF HARDIN COUNTY, IA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF HENRY COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HOWARD COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF HUMBOLDT COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF IDA COUNTY, IA								
71	Arts, entertainment, & recreation	4	371	50	16	15	87.3	12.7
BALANCE OF IOWA COUNTY, IA								
71	Arts, entertainment, & recreation	6	974	667	125	47	16.3	1.1

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							From administrative records ¹	Estimated ²
	BALANCE OF JACKSON COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF JASPER COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF JOHNSON COUNTY, IA							
71	Arts, entertainment, & recreation	8	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
	BALANCE OF JONES COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF KEOKUK COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF KOSSUTH COUNTY, IA							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
	BALANCE OF LEE COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF LINN COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF LOUISA COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF LYON COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF MADISON COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MAHASKA COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MARION COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF MARSHALL COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MILLS COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MITCHELL COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MONONA COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MONROE COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MONTGOMERY COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
	BALANCE OF MUSCATINE COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF O'BRIEN COUNTY, IA							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF PAGE COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PALO ALTO COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF PLYMOUTH COUNTY, IA							
71	Arts, entertainment, & recreation	9	D	D	D	a	D	D
	BALANCE OF POCAHONTAS COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF POLK COUNTY, IA							
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
	BALANCE OF POTTAWATTAMIE COUNTY, IA							
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
	BALANCE OF POWESHIEK COUNTY, IA							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	BALANCE OF SAC COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SCOTT COUNTY, IA							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
	BALANCE OF SHELBY COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SIOUX COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF STORY COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF TAMA COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
	BALANCE OF TAYLOR COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF VAN BUREN COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF WAPELLO COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, IA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF WEBSTER COUNTY, IA								
71	Arts, entertainment, & recreation	4	387	87	5	9	36.4	12.4
BALANCE OF WINNEBAGO COUNTY, IA								
71	Arts, entertainment, & recreation	3	628	109	8	16	D	—
BALANCE OF WINNESHIEK COUNTY, IA								
71	Arts, entertainment, & recreation	4	582	154	21	21	67.5	—
BALANCE OF WOODBURY COUNTY, IA								
71	Arts, entertainment, & recreation	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
BALANCE OF WORTH COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WRIGHT COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

IOWA

Carlisle is in Polk and Warren Counties.

Clive is in Dallas and Polk Counties.

Dyersville is in Delaware and Dubuque Counties.

Forest City is in Hancock and Winnebago Counties.

Grimes is in Dallas and Polk Counties.

Sheldon is in O'Brien and Sioux Counties.

Shenandoah is in Fremont and Page Counties.

Urbandale is in Dallas and Polk Counties.

West Des Moines is in Dallas and Polk Counties.

Wilton is in Cedar and Muscatine Counties.

Appendix E. Metropolitan Areas

IOWA

Cedar Rapids, IA MSA

Linn County, IA

Davenport—Moline—Rock Island, IA—IL MSA

Henry County, IL

Rock Island County, IL

Scott County, IA

Des Moines, IA MSA

Dallas County, IA

Polk County, IA

Warren County, IA

Dubuque, IA MSA

Dubuque County, IA

Iowa City, IA MSA

Johnson County, IA

Omaha, NE—IA MSA

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA—NE MSA

Woodbury County, IA

Dakota County, NE

Waterloo—Cedar Falls, IA MSA

Black Hawk County, IA

Idaho

1997

Issued August 1999

EC97S71A-ID

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IDAHO								
71	Arts, entertainment, & recreation	457	174 062	45 219	9 599	4 425	22.5	7.2
711	Performing arts, spectator sports, & related industries	70	D	D	D	e	D	D
7111	Performing arts companies	11	1 485	551	169	22	27.1	—
71111	Theater companies & dinner theaters	3	244	51	7	11	D	—
711110	Theater companies & dinner theaters	3	244	51	7	11	D	—
7111102	Theater companies	2	D	D	D	a	D	D
7111103	Dinner theaters	1	D	D	D	a	D	D
71113	Musical groups & artists	5	492	189	10	7	60.2	—
711130	Musical groups & artists	5	492	189	10	7	60.2	—
7111309	Other music groups & artists	5	492	189	10	7	60.2	—
71119	Other performing arts companies	3	749	311	152	4	—	—
711190	Other performing arts companies	3	749	311	152	4	—	—
7111909	Other performing arts companies (except circuses)	3	749	311	152	4	—	—
7112	Spectator sports	17	13 987	3 415	532	326	35.2	.8
71121	Spectator sports	17	13 987	3 415	532	326	35.2	.8
711211	Sports teams & clubs	4	4 660	1 194	145	171	51.3	—
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	b	D	D
711212	Racetracks	9	7 581	2 017	376	151	21.9	1.4
7112122	Auto racetrack operation	6	D	D	D	b	D	D
7112123	Horse racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	4	1 746	204	11	4	50.1	—
7112191	Professional athletes	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	14	7 681	1 903	267	102	7.0	1.0
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	27	5 358	1 121	224	30	51.9	1.5
71151	Independent artists, writers, & performers	27	5 358	1 121	224	30	51.9	1.5
711510	Independent artists, writers, & performers	27	5 358	1 121	224	30	51.9	1.5
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	385	145 406	38 195	8 404	3 942	21.0	8.5
7131	Amusement parks & arcades	17	12 295	3 475	508	205	26.2	—
71311	Amusement & theme parks	7	7 768	2 552	306	116	11.2	—
713110	Amusement & theme parks	7	7 768	2 552	306	116	11.2	—
7131101	Waterparks	4	7 155	2 354	267	100	9.2	—
7131102	Amusement parks (except waterparks)	3	613	198	39	16	D	—
71312	Amusement arcades	10	4 527	923	202	89	51.9	—
713120	Amusement arcades	10	4 527	923	202	89	51.9	—
7132	Gambling industries	8	28 017	4 675	1 110	270	—	5.5
71329	Other gambling industries	8	28 017	4 675	1 110	270	—	5.5
713290	Other gambling industries	8	28 017	4 675	1 110	270	—	5.5
7132902	Lottery, bingo, bookie, & other betting operation	8	28 017	4 675	1 110	270	—	5.5
7139	Other amusement & recreation services	360	105 094	30 045	6 786	3 467	26.0	10.3
71391	Golf courses & country clubs	58	27 531	8 228	1 030	404	34.0	4.4
713910	Golf courses & country clubs	58	27 531	8 228	1 030	404	34.0	4.4
71392	Skiing facilities	12	8 757	3 384	1 854	832	1.6	—
713920	Skiing facilities	12	8 757	3 384	1 854	832	1.6	—
71393	Marinas	14	4 042	550	82	41	34.3	15.0
713930	Marinas	14	4 042	550	82	41	34.3	15.0
71394	Fitness & recreational sports centers	81	21 710	7 459	1 755	1 130	19.7	3.2
713940	Fitness & recreational sports centers	81	21 710	7 459	1 755	1 130	19.7	3.2
7139404	Ice skating rinks	2	D	D	D	a	D	D
7139405	Roller skating rinks	7	1 515	326	81	52	14.9	—
71395	Bowling centers	50	14 348	4 200	1 123	618	27.7	15.5
713950	Bowling centers	50	14 348	4 200	1 123	618	27.7	15.5
71399	All other amusement & recreation industries	145	28 706	6 224	942	442	28.6	21.1
713990	All other amusement & recreation industries	145	28 706	6 224	942	442	28.6	21.1
7139901	Dance studios & halls	2	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	11	776	168	21	27	22.8	4.4
7139904	Miniature golf courses	7	1 235	261	49	32	27.4	13.0
7139905	Coin-operated amusement devices (except slot machine operation)	16	8 078	1 274	325	106	6.4	44.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
IDAHO									
71	Arts, entertainment, & recreation	94	37 065	34 288	11 644	2 453	810	21.7	3.7
711	Performing arts, spectator sports, & related industries	22	6 809	6 171	1 947	571	256	22.3	—
7111	Performing arts companies	17	5 433	4 977	1 678	513	242	28.0	—
71111	Theater companies & dinner theaters	9	2 918	2 474	837	299	138	46.7	—
711110	Theater companies & dinner theaters	9	2 918	2 474	837	299	138	46.7	—
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	8	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	D	a	D	D
71113	Musical groups & artists	6	D	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	4	1 769	1 767	648	178	76	6.8	—
7111309	Other music groups & artists	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	1 376	1 194	269	58	14	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	5	1 376	1 194	269	58	14	—	—
711320	Promoters of performing arts, sports, & similar events w/o facil	5	1 376	1 194	269	58	14	—	—
712	Museums, historical sites, & similar institutions	27	8 325	6 513	1 443	353	81	25.2	9.3
7121	Museums, historical sites, & similar institutions	27	8 325	6 513	1 443	353	81	25.2	9.3
71211	Museums	20	5 141	3 760	942	209	60	40.8	6.3
712110	Museums	20	5 141	3 760	942	209	60	40.8	6.3
71212	Historical sites	2	D	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	3	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	3	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	45	21 931	21 604	8 254	1 529	473	20.2	2.7
7139	Other amusement & recreation services	45	21 931	21 604	8 254	1 529	473	20.2	2.7
71391	Golf courses & country clubs	13	16 727	16 932	6 708	1 216	334	8.7	—
713910	Golf courses & country clubs	13	16 727	16 932	6 708	1 216	334	8.7	—
71394	Fitness & recreational sports centers	19	4 089	3 785	1 316	270	117	54.2	8.5
713940	Fitness & recreational sports centers	19	4 089	3 785	1 316	270	117	54.2	8.5
71399	All other amusement & recreation industries	13	1 115	887	230	43	22	68.9	22.5
713990	All other amusement & recreation industries	13	1 115	887	230	43	22	68.9	22.5

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOISE CITY, ID MSA								
71	Arts, entertainment, & recreation	104	57 144	15 855	3 133	1 454	26.4	4.5
711	Performing arts, spectator sports, & related industries	28	19 746	5 130	800	362	25.1	.1
7112	Spectator sports	9	11 503	3 023	480	256	37.6	—
71121	Spectator sports	9	11 503	3 023	480	256	37.6	—
7113	Promoters of performing arts, sports, & similar events	5	5 948	1 684	219	85	6.4	—
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	76	37 398	10 725	2 333	1 092	27.1	6.8
7131	Amusement parks & arcades	6	3 415	689	165	63	68.8	—
71312	Amusement arcades	5	D	D	D	b	D	D
713120	Amusement arcades	5	D	D	D	b	D	D
7139	Other amusement & recreation services	67	29 979	9 343	1 997	984	26.0	8.4
71391	Golf courses & country clubs	10	8 807	2 174	362	168	21.7	5.6
713910	Golf courses & country clubs	10	8 807	2 174	362	168	21.7	5.6
71394	Fitness & recreational sports centers	19	8 878	3 578	778	427	20.2	1.7
713940	Fitness & recreational sports centers	19	8 878	3 578	778	427	20.2	1.7
71395	Bowling centers	9	6 018	2 048	521	227	21.7	9.6
713950	Bowling centers	9	6 018	2 048	521	227	21.7	9.6
71399	All other amusement & recreation industries	27	D	D	D	c	D	D
713990	All other amusement & recreation industries	27	D	D	D	c	D	D
POCATELLO, ID MSA								
71	Arts, entertainment, & recreation	23	6 399	1 926	503	345	8.5	24.8
711	Performing arts, spectator sports, & related industries	4	1 350	134	31	14	10.6	7.9
713	Amusement, gambling, & recreation industries	19	5 049	1 792	472	331	7.9	29.4
7139	Other amusement & recreation services	17	D	D	D	e	D	D
AREA OUTSIDE IDAHO METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	330	110 519	27 438	5 963	2 626	21.3	7.6
711	Performing arts, spectator sports, & related industries	38	D	D	D	c	D	D
7115	Independent artists, writers, & performers	18	D	D	D	a	D	D
71151	Independent artists, writers, & performers	18	D	D	D	a	D	D
711510	Independent artists, writers, & performers	18	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	290	102 959	25 678	5 599	2 519	19.4	8.1
7131	Amusement parks & arcades	9	D	D	D	b	D	D
7132	Gambling industries	5	24 013	3 982	939	225	—	6.4
71329	Other gambling industries	5	24 013	3 982	939	225	—	6.4
713290	Other gambling industries	5	24 013	3 982	939	225	—	6.4
7132902	Lottery, bingo, bookie, & other betting operation	5	24 013	3 982	939	225	—	6.4
7139	Other amusement & recreation services	276	D	D	D	g	D	D
71391	Golf courses & country clubs	45	D	D	D	c	D	D
713910	Golf courses & country clubs	45	D	D	D	c	D	D
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	56	11 497	3 450	878	596	20.6	4.7
713940	Fitness & recreational sports centers	56	11 497	3 450	878	596	20.6	4.7
71395	Bowling centers	38	D	D	D	e	D	D
713950	Bowling centers	38	D	D	D	e	D	D
71399	All other amusement & recreation industries	114	D	D	D	e	D	D
713990	All other amusement & recreation industries	114	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOISE CITY, ID MSA									
71	Arts, entertainment, & recreation	31	18 767	18 319	6 840	1 490	442	14.8	2.2
711	Performing arts, spectator sports, & related industries	9	4 001	3 556	1 333	315	120	34.0	—
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	2 581	2 001	766	179	40	—	8.2
7121	Museums, historical sites, & similar institutions	6	2 581	2 001	766	179	40	—	8.2
713	Amusement, gambling, & recreation industries	16	12 185	12 762	4 741	996	282	11.7	1.7
7139	Other amusement & recreation services	16	12 185	12 762	4 741	996	282	11.7	1.7
71391	Golf courses & country clubs	4	9 706	10 288	3 966	821	222	7.1	—
713910	Golf courses & country clubs	4	9 706	10 288	3 966	821	222	7.1	—
71394	Fitness & recreational sports centers	6	2 053	2 087	690	155	49	22.0	4.4
713940	Fitness & recreational sports centers	6	2 053	2 087	690	155	49	22.0	4.4
POCATELLO, ID MSA									
71	Arts, entertainment, & recreation	5	503	353	107	10	5	81.3	10.7
AREA OUTSIDE IDAHO METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	58	17 795	15 616	4 697	953	363	27.3	5.1
711	Performing arts, spectator sports, & related industries	12	D	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	20	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	20	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	3	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	3	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	D	c	D	D
7139	Other amusement & recreation services	26	D	D	D	D	c	D	D
71391	Golf courses & country clubs	8	D	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADA COUNTY, ID								
71	Arts, entertainment, & recreation	83	45 555	13 029	2 632	1 203	28.6	4.2
711	Performing arts, spectator sports, & related industries	24	14 012	3 662	624	293	32.7	.1
7112	Spectator sports	9	11 503	3 023	480	256	37.6	—
71121	Spectator sports	9	11 503	3 023	480	256	37.6	—
713	Amusement, gambling, & recreation industries	59	31 543	9 367	2 008	910	26.8	6.0
7131	Amusement parks & arcades	6	3 415	689	165	63	68.8	—
71312	Amusement arcades	5	D	D	D	b	D	D
713120	Amusement arcades	5	D	D	D	b	D	D
7139	Other amusement & recreation services	52	D	D	D	f	D	D
71391	Golf courses & country clubs	7	7 192	1 902	321	140	9.7	6.8
713910	Golf courses & country clubs	7	7 192	1 902	321	140	9.7	6.8
71394	Fitness & recreational sports centers	15	7 896	3 207	681	362	22.1	2.0
713940	Fitness & recreational sports centers	15	7 896	3 207	681	362	22.1	2.0
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BANNOCK COUNTY, ID								
71	Arts, entertainment, & recreation	23	6 399	1 926	503	345	8.5	24.8
711	Performing arts, spectator sports, & related industries	4	1 350	134	31	14	10.6	7.9
713	Amusement, gambling, & recreation industries	19	5 049	1 792	472	331	7.9	29.4
7139	Other amusement & recreation services	17	D	D	D	e	D	D
BEAR LAKE COUNTY, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BENEWAH COUNTY, ID								
71	Arts, entertainment, & recreation	4	226	37	8	12	61.5	—
BINGHAM COUNTY, ID								
71	Arts, entertainment, & recreation	10	9 018	2 190	506	172	2.8	1.9
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
BLAINE COUNTY, ID								
71	Arts, entertainment, & recreation	23	7 402	1 964	420	86	39.0	5.0
711	Performing arts, spectator sports, & related industries	5	1 694	442	174	5	43.2	—
713	Amusement, gambling, & recreation industries	18	5 708	1 522	246	81	37.8	6.4
7139	Other amusement & recreation services	18	5 708	1 522	246	81	37.8	6.4
71394	Fitness & recreational sports centers	6	2 232	731	215	67	20.3	—
713940	Fitness & recreational sports centers	6	2 232	731	215	67	20.3	—
71399	All other amusement & recreation industries	9	2 266	550	19	9	21.9	16.2
713990	All other amusement & recreation industries	9	2 266	550	19	9	21.9	16.2
BOISE COUNTY, ID								
71	Arts, entertainment, & recreation	4	1 482	568	67	21	52.2	—
BONNER COUNTY, ID								
71	Arts, entertainment, & recreation	20	3 756	947	152	76	50.1	.2
713	Amusement, gambling, & recreation industries	16	3 485	848	126	69	47.6	.3
7139	Other amusement & recreation services	15	D	D	D	b	D	D
BONNEVILLE COUNTY, ID								
71	Arts, entertainment, & recreation	24	5 080	1 472	300	221	44.0	9.1
713	Amusement, gambling, & recreation industries	20	4 545	1 298	268	188	46.5	10.2
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 361	461	112	91	71.5	6.8
713940	Fitness & recreational sports centers	7	1 361	461	112	91	71.5	6.8
BOUNDARY COUNTY, ID								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
BUTTE COUNTY, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CAMAS COUNTY, ID								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CANYON COUNTY, ID								
71	Arts, entertainment, & recreation	21	11 589	2 826	501	251	17.9	5.5
711	Performing arts, spectator sports, & related industries	4	5 734	1 468	176	69	6.7	—
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	5 855	1 358	325	182	28.8	10.8
7139	Other amusement & recreation services	15	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARIBOU COUNTY, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CASSIA COUNTY, ID								
71	Arts, entertainment, & recreation	6	1 982	670	234	157	17.5	2.1
713	Amusement, gambling, & recreation industries	6	1 982	670	234	157	17.5	2.1
7139	Other amusement & recreation services	6	1 982	670	234	157	17.5	2.1
CLEARWATER COUNTY, ID								
71	Arts, entertainment, & recreation	8	720	138	28	22	61.5	—
CUSTER COUNTY, ID								
71	Arts, entertainment, & recreation	13	2 285	768	97	32	48.2	6.0
713	Amusement, gambling, & recreation industries	13	2 285	768	97	32	48.2	6.0
7139	Other amusement & recreation services	13	2 285	768	97	32	48.2	6.0
71399	All other amusement & recreation industries	10	1 927	552	53	11	39.6	6.1
713990	All other amusement & recreation industries	10	1 927	552	53	11	39.6	6.1
ELMORE COUNTY, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FRANKLIN COUNTY, ID								
71	Arts, entertainment, & recreation	3	344	86	13	5	D	46.8
FREMONT COUNTY, ID								
71	Arts, entertainment, & recreation	4	291	67	3	3	5.2	7.6
GEM COUNTY, ID								
71	Arts, entertainment, & recreation	7	774	205	51	29	39.0	9.8
GOODING COUNTY, ID								
71	Arts, entertainment, & recreation	5	485	149	27	18	56.3	10.3
IDAHO COUNTY, ID								
71	Arts, entertainment, & recreation	19	1 915	435	37	48	27.7	—
713	Amusement, gambling, & recreation industries	19	1 915	435	37	48	27.7	—
7139	Other amusement & recreation services	19	1 915	435	37	48	27.7	—
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
JEFFERSON COUNTY, ID								
71	Arts, entertainment, & recreation	3	1 439	455	160	110	D	—
JEROME COUNTY, ID								
71	Arts, entertainment, & recreation	3	755	200	30	17	100.0	—
KOOTENAI COUNTY, ID								
71	Arts, entertainment, & recreation	52	45 172	8 956	1 399	553	7.3	9.8
711	Performing arts, spectator sports, & related industries	6	2 474	647	76	46	52.9	—
713	Amusement, gambling, & recreation industries	46	42 698	8 309	1 323	507	4.7	10.3
7131	Amusement parks & arcades	4	7 768	2 444	284	82	7.3	—
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71391	Golf courses & country clubs	7	7 855	2 648	281	59	14.2	—
713910	Golf courses & country clubs	7	7 855	2 648	281	59	14.2	—
71394	Fitness & recreational sports centers	11	3 079	1 005	252	182	4.6	—
713940	Fitness & recreational sports centers	11	3 079	1 005	252	182	4.6	—
71399	All other amusement & recreation industries	12	6 244	665	129	30	3.0	50.8
713990	All other amusement & recreation industries	12	6 244	665	129	30	3.0	50.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	4 374	209	57	14	—	70.2

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LATAH COUNTY, ID								
71	Arts, entertainment, & recreation	7	1 524	228	61	34	44.2	7.5
LEMHI COUNTY, ID								
71	Arts, entertainment, & recreation	11	1 060	234	20	17	66.2	—
LEWIS COUNTY, ID								
71	Arts, entertainment, & recreation	4	304	150	28	7	55.9	44.1
LINCOLN COUNTY, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MADISON COUNTY, ID								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MINIDOKA COUNTY, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEZ PERCE COUNTY, ID								
71	Arts, entertainment, & recreation	13	4 575	1 146	296	154	15.7	3.3
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
ONEIDA COUNTY, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PAYETTE COUNTY, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POWER COUNTY, ID								
71	Arts, entertainment, & recreation	4	255	20	4	4	56.9	8.6
SHOSHONE COUNTY, ID								
71	Arts, entertainment, & recreation	9	3 984	1 400	574	264	6.4	—
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	8	D	D	D	e	D	D
TETON COUNTY, ID								
71	Arts, entertainment, & recreation	10	688	184	18	11	73.0	2.5
TWIN FALLS COUNTY, ID								
71	Arts, entertainment, & recreation	27	5 961	1 458	267	163	46.1	4.2
713	Amusement, gambling, & recreation industries	23	5 201	1 318	243	160	38.5	4.8
7139	Other amusement & recreation services	22	D	D	D	c	D	D
VALLEY COUNTY, ID								
71	Arts, entertainment, & recreation	12	3 615	1 126	621	197	8.6	2.5
713	Amusement, gambling, & recreation industries	12	3 615	1 126	621	197	8.6	2.5
7139	Other amusement & recreation services	12	3 615	1 126	621	197	8.6	2.5
WASHINGTON COUNTY, ID								
71	Arts, entertainment, & recreation	4	1 126	350	36	13	18.4	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AMERICAN FALLS, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BLACKFOOT, ID								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BOISE CITY, ID								
71	Arts, entertainment, & recreation	56	28 180	8 154	1 692	825	32.4	4.5
711	Performing arts, spectator sports, & related industries	19	7 910	1 838	279	194	46.9	.2
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	37	20 270	6 316	1 413	631	26.8	6.2
7139	Other amusement & recreation services	31	D	D	D	f	D	D
71394	Fitness & recreational sports centers	9	6 181	2 627	562	279	22.1	—
713940	Fitness & recreational sports centers	9	6 181	2 627	562	279	22.1	—
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
BUHL, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURLEY, ID *								
71	Arts, entertainment, & recreation	5	1 057	245	66	57	44.2	—
BURLEY, ID (CASSIA COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BURLEY, ID (MINIDOKA COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CALDWELL, ID								
71	Arts, entertainment, & recreation	6	1 392	458	130	73	38.9	2.4
CHUBBUCK, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COEUR D'ALENE, ID								
71	Arts, entertainment, & recreation	22	13 165	4 076	620	266	5.7	7.8
713	Amusement, gambling, & recreation industries	22	13 165	4 076	620	266	5.7	7.8
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	7	2 267	740	186	118	5.0	—
713940	Fitness & recreational sports centers	7	2 267	740	186	118	5.0	—
EAGLE, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EMMETT, ID								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GARDEN CITY, ID								
71	Arts, entertainment, & recreation	5	3 494	844	168	60	37.6	—
713	Amusement, gambling, & recreation industries	5	3 494	844	168	60	37.6	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
GOODING, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GRANGEVILLE, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAILEY, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HAYDEN, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
IDAHO FALLS, ID								
71	Arts, entertainment, & recreation	19	3 794	1 166	265	203	40.0	4.0
713	Amusement, gambling, & recreation industries	15	3 259	992	233	170	42.9	4.7
7139	Other amusement & recreation services	13	D	D	D	c	D	D
JEROME, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KELLOGG, ID								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	1	D	D	D	c	D	D
KETCHUM, ID								
71	Arts, entertainment, & recreation	8	3 462	1 221	318	57	17.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
LEWISTON, ID								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
MCCALL, ID								
71	Arts, entertainment, & recreation	6	1 026	290	28	10	—	9.0
MERIDIAN, ID								
71	Arts, entertainment, & recreation	7	3 626	1 105	225	103	33.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MONTPELIER, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOSCOW, ID								
71	Arts, entertainment, & recreation	7	1 524	228	61	34	44.2	7.5
MOUNTAIN HOME, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NAMPA, ID								
71	Arts, entertainment, & recreation	9	4 107	822	183	97	37.3	14.0
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
OROFINO, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PAYETTE, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POCATELLO, ID *								
71	Arts, entertainment, & recreation	18	4 372	1 455	287	206	12.4	36.3
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
POCATELLO, ID (BANNOCK COUNTY PART) *								
71	Arts, entertainment, & recreation	18	4 372	1 455	287	206	12.4	36.3
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
POST FALLS, ID								
71	Arts, entertainment, & recreation	7	4 284	399	104	92	.7	79.1
713	Amusement, gambling, & recreation industries	7	4 284	399	104	92	.7	79.1
7139	Other amusement & recreation services	7	4 284	399	104	92	.7	79.1
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
PRESTON, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
REXBURG, ID								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
RUPERT, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. ANTHONY, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. MARIES, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SALMON, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SANDPOINT, ID								
71	Arts, entertainment, & recreation	9	1 988	583	107	52	28.2	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
SHELLEY, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SODA SPRINGS, ID								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TWIN FALLS, ID								
71	Arts, entertainment, & recreation	19	4 048	886	165	96	46.2	3.6
713	Amusement, gambling, & recreation industries	15	3 288	746	141	93	34.1	4.5
7139	Other amusement & recreation services	14	D	D	D	b	D	D
WEISER, ID								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF ADA COUNTY, ID								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF ADAMS COUNTY, ID							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF BANNOCK COUNTY, ID							
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
	BALANCE OF BEAR LAKE COUNTY, ID							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BENEWAH COUNTY, ID							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF BINGHAM COUNTY, ID							
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
	BALANCE OF BLAINE COUNTY, ID							
71	Arts, entertainment, & recreation	13	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	a	D	D
7139	Other amusement & recreation services	10	D	D	D	a	D	D
	BALANCE OF BOISE COUNTY, ID							
71	Arts, entertainment, & recreation	4	1 482	568	67	21	52.2	—
	BALANCE OF BONNER COUNTY, ID							
71	Arts, entertainment, & recreation	11	1 768	364	45	24	74.8	.5
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
	BALANCE OF BONNEVILLE COUNTY, ID							
71	Arts, entertainment, & recreation	5	1 286	306	35	18	55.6	24.2
	BALANCE OF BOUNDARY COUNTY, ID							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
	BALANCE OF BUTTE COUNTY, ID							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CAMAS COUNTY, ID							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BALANCE OF CANYON COUNTY, ID							
71	Arts, entertainment, & recreation	6	6 090	1 546	188	81	—	.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
	BALANCE OF CASSIA COUNTY, ID							
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
	BALANCE OF CLEARWATER COUNTY, ID							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
	BALANCE OF CUSTER COUNTY, ID							
71	Arts, entertainment, & recreation	13	2 285	768	97	32	48.2	6.0
713	Amusement, gambling, & recreation industries	13	2 285	768	97	32	48.2	6.0
7139	Other amusement & recreation services	13	2 285	768	97	32	48.2	6.0
71399	All other amusement & recreation industries	10	1 927	552	53	11	39.6	6.1
713990	All other amusement & recreation industries	10	1 927	552	53	11	39.6	6.1

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF FRANKLIN COUNTY, ID							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF FREMONT COUNTY, ID							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF GEM COUNTY, ID							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF GOODING COUNTY, ID							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF IDAHO COUNTY, ID							
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
	BALANCE OF JEFFERSON COUNTY, ID							
71	Arts, entertainment, & recreation	3	1 439	455	160	110	D	—
	BALANCE OF JEROME COUNTY, ID							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF KOOTENAI COUNTY, ID							
71	Arts, entertainment, & recreation	22	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	2 474	647	76	46	52.9	—
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
	BALANCE OF LEMHI COUNTY, ID							
71	Arts, entertainment, & recreation	9	D	D	D	a	D	D
	BALANCE OF LEWIS COUNTY, ID							
71	Arts, entertainment, & recreation	4	304	150	28	7	55.9	44.1
	BALANCE OF LINCOLN COUNTY, ID							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF NEZ PERCE COUNTY, ID							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF ONEIDA COUNTY, ID							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF POWER COUNTY, ID							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SHOSHONE COUNTY, ID							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
	BALANCE OF TETON COUNTY, ID							
71	Arts, entertainment, & recreation	10	688	184	18	11	73.0	2.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF TWIN FALLS COUNTY, ID								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF VALLEY COUNTY, ID								
71	Arts, entertainment, & recreation	6	2 589	836	593	187	12.0	—
713	Amusement, gambling, & recreation industries	6	2 589	836	593	187	12.0	—
7139	Other amusement & recreation services	6	2 589	836	593	187	12.0	—
BALANCE OF WASHINGTON COUNTY, ID								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - a. Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

IDAHO

Burley is in Cassia and Minidoka Counties.

Pocatello is in Bannock and Power Counties.

Appendix E. Metropolitan Areas

IDAHO

Boise City, ID MSA

Ada County, ID

Canyon County, ID

Pocatello, ID MSA

Bannock County, ID

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ILLINOIS								
71	Arts, entertainment, & recreation	3 097	3 640 282	1 040 602	206 425	46 972	12.8	5.1
711	Performing arts, spectator sports, & related industries	977	1 149 175	454 987	80 243	7 860	12.0	2.4
7111	Performing arts companies	226	103 354	32 815	6 952	2 397	19.9	3.6
71111	Theater companies & dinner theaters	72	53 880	18 039	4 336	1 302	19.7	1.1
711110	Theater companies & dinner theaters	72	53 880	18 039	4 336	1 302	19.7	1.1
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	62	37 085	12 680	3 029	876	27.8	1.6
7111103	Dinner theaters	9	D	D	D	e	D	D
71112	Dance companies	7	D	D	D	b	D	D
711120	Dance companies	7	D	D	D	b	D	D
71113	Musical groups & artists	123	39 173	11 487	2 000	727	20.9	7.6
711130	Musical groups & artists	123	39 173	11 487	2 000	727	20.9	7.6
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	121	D	D	D	f	D	D
71119	Other performing arts companies	24	D	D	D	e	D	D
711190	Other performing arts companies	24	D	D	D	e	D	D
7111901	Circuses	5	4 028	1 126	154	105	17.5	-
7111909	Other performing arts companies (except circuses)	19	D	D	D	c	D	D
7112	Spectator sports	183	669 841	336 906	58 201	3 177	5.4	1.3
71121	Spectator sports	183	669 841	336 906	58 201	3 177	5.4	1.3
711211	Sports teams & clubs	14	402 626	288 302	48 758	1 129	.3	.1
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	6	D	D	D	f	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	35	198 432	31 103	6 443	1 400	8.9	1.9
7112122	Auto racetrack operation	24	26 800	2 508	503	102	21.7	12.9
7112123	Horse racetrack operation	11	171 632	28 595	5 940	1 298	6.9	.2
711219	Other spectator sports	134	68 783	17 501	3 000	648	25.3	6.5
7112191	Professional athletes	25	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	109	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	108	248 477	30 810	5 936	1 151	15.4	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	24	109 498	14 669	2 712	803	13.9	.9
711310	Promoters of performing arts, sports, & similar events w/facility	24	109 498	14 669	2 712	803	13.9	.9
71132	Promoters of performing arts, sports, & similar events w/o facil	84	138 979	16 141	3 224	348	16.6	4.7
711320	Promoters of performing arts, sports, & similar events w/o facil	84	138 979	16 141	3 224	348	16.6	4.7
7114	Agents/managers for artists, athletes, & other public figures	84	43 279	18 143	2 708	280	25.2	1.6
71141	Agents/managers for artists, athletes, & other public figures	84	43 279	18 143	2 708	280	25.2	1.6
711410	Agents/managers for artists, athletes, & other public figures	84	43 279	18 143	2 708	280	25.2	1.6
7115	Independent artists, writers, & performers	376	84 224	36 313	6 446	855	37.9	8.0
71151	Independent artists, writers, & performers	376	84 224	36 313	6 446	855	37.9	8.0
711510	Independent artists, writers, & performers	376	84 224	36 313	6 446	855	37.9	8.0
712	Museums, historical sites, & similar institutions	15	2 286	626	72	170	60.5	15.3
7121	Museums, historical sites, & similar institutions	15	2 286	626	72	170	60.5	15.3
71211	Museums	7	D	D	D	b	D	D
712110	Museums	7	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	c	D	D
712120	Historical sites	1	D	D	D	c	D	D
71213	Zoos & botanical gardens	4	431	76	9	7	56.6	43.4
712130	Zoos & botanical gardens	4	431	76	9	7	56.6	43.4
71219	Nature parks & other similar institutions	3	D	D	D	a	D	D
712190	Nature parks & other similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2 105	2 488 821	584 989	126 110	38 942	13.1	6.4
7131	Amusement parks & arcades	117	166 346	35 597	5 359	2 881	6.3	2.6
71311	Amusement & theme parks	11	D	D	D	g	D	D
713110	Amusement & theme parks	11	D	D	D	g	D	D
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	10	D	D	D	g	D	D
71312	Amusement arcades	106	D	D	D	g	D	D
713120	Amusement arcades	106	D	D	D	g	D	D
7132	Gambling industries	42	1 186 180	233 036	55 788	11 009	.1	2.0
71321	Casinos (except casino hotels)	10	1 101 178	216 695	51 790	9 963	-	.2
713210	Casinos (except casino hotels)	10	1 101 178	216 695	51 790	9 963	-	.2
71329	Other gambling industries	32	85 002	16 341	3 998	1 046	1.3	24.7
713290	Other gambling industries	32	85 002	16 341	3 998	1 046	1.3	24.7
7132902	Lottery, bingo, bookie, & other betting operation	32	85 002	16 341	3 998	1 046	1.3	24.7
7139	Other amusement & recreation services	1 946	1 136 295	316 356	64 963	25 052	27.7	11.5
71391	Golf courses & country clubs	328	315 843	97 883	14 800	5 298	29.1	7.9
713910	Golf courses & country clubs	328	315 843	97 883	14 800	5 298	29.1	7.9
71392	Skiing facilities	2	D	D	D	c	D	D
713920	Skiing facilities	2	D	D	D	c	D	D
71393	Marinas	91	51 988	11 097	1 635	418	26.6	8.6
713930	Marinas	91	51 988	11 097	1 635	418	26.6	8.6
71394	Fitness & recreational sports centers	668	389 809	110 109	25 339	11 113	20.4	14.2
713940	Fitness & recreational sports centers	668	389 809	110 109	25 339	11 113	20.4	14.2
7139404	Ice skating rinks	12	16 644	4 350	1 057	534	9.5	11.0
7139405	Roller skating rinks	70	18 318	4 339	1 215	812	42.3	6.2
71395	Bowling centers	373	180 753	50 712	13 309	5 397	26.7	13.7
713950	Bowling centers	373	180 753	50 712	13 309	5 397	26.7	13.7

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	ILLINOIS—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	484	D	D	D	h	D	D
713990	All other amusement & recreation industries	484	D	D	D	h	D	D
7139901	Dance studios & halls	19	6 101	1 683	379	173	31.4	3.0
7139902	Concession operators of amusement devices & rides	30	6 876	1 681	214	302	36.8	.5
7139904	Miniature golf courses	38	5 803	1 331	192	72	36.3	9.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	162	113 659	25 370	5 890	973	35.3	8.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	ILLINOIS								
	Arts, entertainment, & recreation	735	1 133 857	1 007 315	405 861	88 561	19 837	9.0	2.3
711	Performing arts, spectator sports, & related industries	198	244 856	189 793	89 958	23 329	3 950	5.7	1.2
7111	Performing arts companies	145	199 010	153 646	83 650	22 215	3 641	3.1	.4
71111	Theater companies & dinner theaters	77	127 577	82 496	38 428	10 762	1 445	2.6	.5
711110	Theater companies & dinner theaters	77	127 577	82 496	38 428	10 762	1 445	2.6	.5
7111101	Opera companies	4	D	D	D	D	f	D	D
7111102	Theater companies	73	D	D	D	D	f	D	D
71112	Dance companies	15	15 034	13 350	5 861	1 307	233	4.2	—
711120	Dance companies	15	15 034	13 350	5 861	1 307	233	4.2	—
71113	Musical groups & artists	53	56 399	57 800	39 361	10 146	1 963	4.0	.4
711130	Musical groups & artists	53	56 399	57 800	39 361	10 146	1 963	4.0	.4
7111301	Symphony orchestras & chamber music organizations	30	53 712	55 071	38 697	9 995	1 859	3.2	—
7111309	Other music groups & artists	23	2 687	2 729	664	151	104	19.2	7.4
7113	Promoters of performing arts, sports, & similar events ...	53	45 846	36 147	6 308	1 114	309	17.0	4.4
71131	Promoters of performing arts, sports, & similar events w/facility	14	29 598	20 387	4 415	792	174	4.8	3.7
711310	Promoters of performing arts, sports, & similar events w/facility	14	29 598	20 387	4 415	792	174	4.8	3.7
71132	Promoters of performing arts, sports, & similar events w/o facil	39	16 248	15 760	1 893	322	135	39.4	5.7
711320	Promoters of performing arts, sports, & similar events w/o facil	39	16 248	15 760	1 893	322	135	39.4	5.7
712	Museums, historical sites, & similar institutions	141	473 927	412 774	142 115	33 513	6 080	5.8	1.9
7121	Museums, historical sites, & similar institutions	141	473 927	412 774	142 115	33 513	6 080	5.8	1.9
71211	Museums	94	362 098	298 765	95 780	23 209	4 268	6.9	1.9
712110	Museums	94	362 098	298 765	95 780	23 209	4 268	6.9	1.9
71212	Historical sites	28	5 031	4 867	1 527	316	117	29.6	31.9
712120	Historical sites	28	5 031	4 867	1 527	316	117	29.6	31.9
71213	Zoos & botanical gardens	8	104 111	107 030	44 011	9 804	1 651	—	.1
712130	Zoos & botanical gardens	8	104 111	107 030	44 011	9 804	1 651	—	.1
71219	Nature parks & other similar institutions	11	2 687	2 112	797	184	44	41.8	13.8
712190	Nature parks & other similar institutions	11	2 687	2 112	797	184	44	41.8	13.8
713	Amusement, gambling, & recreation industries	396	415 074	404 748	173 788	31 719	9 807	14.7	3.3
7139	Other amusement & recreation services	396	415 074	404 748	173 788	31 719	9 807	14.7	3.3
71391	Golf courses & country clubs	173	304 553	300 761	130 418	22 658	6 068	11.0	1.7
713910	Golf courses & country clubs	173	304 553	300 761	130 418	22 658	6 068	11.0	1.7
71394	Fitness & recreational sports centers	163	97 501	91 641	39 536	8 333	3 364	22.9	5.2
713940	Fitness & recreational sports centers	163	97 501	91 641	39 536	8 333	3 364	22.9	5.2
71399	All other amusement & recreation industries	60	13 020	12 346	3 834	728	375	39.8	25.7
713990	All other amusement & recreation industries	60	13 020	12 346	3 834	728	375	39.8	25.7

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLOOMINGTON-NORMAL, IL MSA								
71	Arts, entertainment, & recreation	31	11 445	2 752	552	280	58.8	2.7
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	2 440	784	191	124	54.2	9.0
713940	Fitness & recreational sports centers	12	2 440	784	191	124	54.2	9.0
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
CHAMPAIGN-URBANA, IL MSA								
71	Arts, entertainment, & recreation	44	11 344	3 743	849	426	18.7	13.1
711	Performing arts, spectator sports, & related industries	14	1 849	492	101	60	32.0	22.3
713	Amusement, gambling, & recreation industries	30	9 495	3 251	748	366	16.1	11.3
7139	Other amusement & recreation services	26	8 282	2 916	669	327	18.2	12.9
71394	Fitness & recreational sports centers	14	3 459	1 549	317	218	25.7	11.4
713940	Fitness & recreational sports centers	14	3 459	1 549	317	218	25.7	11.4
71395	Bowling centers	5	2 788	755	213	75	12.2	22.3
713950	Bowling centers	5	2 788	755	213	75	12.2	22.3
71399	All other amusement & recreation industries	7	2 035	612	139	34	13.7	2.8
713990	All other amusement & recreation industries	7	2 035	612	139	34	13.7	2.8
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA								
71	Arts, entertainment, & recreation	2 183	3 483 917	1 005 785	194 856	41 579	9.3	4.6
711	Performing arts, spectator sports, & related industries	829	D	D	D	i	D	D
7111	Performing arts companies	197	D	D	D	g	D	D
71111	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies	55	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	107	D	D	D	f	D	D
711130	Musical groups & artists	107	D	D	D	f	D	D
7111309	Other music groups & artists	105	D	D	D	f	D	D
71119	Other performing arts companies	23	D	D	D	e	D	D
711190	Other performing arts companies	23	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	19	D	D	D	c	D	D
7112	Spectator sports	134	D	D	D	h	D	D
71121	Spectator sports	134	D	D	D	h	D	D
711211	Sports teams & clubs	9	397 934	286 424	48 237	1 006	-	-
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	c	D	D
711212	Racetracks	16	D	D	D	g	D	D
7112123	Horse racetrack operation	10	D	D	D	f	D	D
711219	Other spectator sports	109	D	D	D	f	D	D
7112191	Professional athletes	20	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	89	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	78	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
7115	Independent artists, writers, & performers	342	D	D	D	f	D	D
71151	Independent artists, writers, & performers	342	D	D	D	f	D	D
711510	Independent artists, writers, & performers	342	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	1 348	D	D	D	k	D	D
7131	Amusement parks & arcades	81	D	D	D	h	D	D
71311	Amusement & theme parks	7	D	D	D	g	D	D
713110	Amusement & theme parks	7	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	g	D	D
71312	Amusement arcades	74	D	D	D	f	D	D
713120	Amusement arcades	74	D	D	D	f	D	D
7132	Gambling industries	27	D	D	D	j	D	D
71321	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
713210	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
71329	Other gambling industries	18	D	D	D	f	D	D
713290	Other gambling industries	18	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	18	D	D	D	f	D	D
7139	Other amusement & recreation services	1 240	D	D	D	j	D	D
71391	Golf courses & country clubs	177	D	D	D	h	D	D
713910	Golf courses & country clubs	177	D	D	D	h	D	D
71393	Marinas	66	D	D	D	e	D	D
713930	Marinas	66	D	D	D	e	D	D
71394	Fitness & recreational sports centers	472	350 018	98 204	22 059	9 301	17.3	14.6
713940	Fitness & recreational sports centers	472	350 018	98 204	22 059	9 301	17.3	14.6
7139404	Ice skating rinks	11	D	D	D	e	D	D
7139405	Roller skating rinks	37	12 280	2 911	790	517	34.9	10.0
71395	Bowling centers	208	D	D	D	h	D	D
713950	Bowling centers	208	D	D	D	h	D	D
71399	All other amusement & recreation industries	315	D	D	D	g	D	D
713990	All other amusement & recreation industries	315	D	D	D	g	D	D
7139901	Dance studios & halls	8	4 954	1 440	319	133	28.0	—
7139902	Concession operators of amusement devices & rides	21	7 109	1 590	225	297	30.3	20.8
7139904	Miniature golf courses	23	5 486	1 238	179	65	28.4	9.7
7139905	Coin-operated amusement devices (except slot machine operation)	89	73 655	17 348	4 221	664	31.0	9.0
Chicago, IL PMSA								
71	Arts, entertainment, & recreation	1 979	2 848 586	852 381	163 368	33 398	10.5	5.2
711	Performing arts, spectator sports, & related industries	799	D	D	D	i	D	D
7111	Performing arts companies	190	97 051	30 860	6 484	2 107	19.2	3.5
71111	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies	55	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	102	D	D	D	f	D	D
711130	Musical groups & artists	102	D	D	D	f	D	D
7111309	Other music groups & artists	100	D	D	D	f	D	D
71119	Other performing arts companies	21	D	D	D	e	D	D
711190	Other performing arts companies	21	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	17	D	D	D	c	D	D
7112	Spectator sports	125	602 624	323 891	55 260	2 302	5.0	1.0
71121	Spectator sports	125	602 624	323 891	55 260	2 302	5.0	1.0
711211	Sports teams & clubs	9	397 934	286 424	48 237	1 006	—	—
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	f	D	D
711212	Racetracks	14	D	D	D	c	D	D
7112123	Horse racetrack operation	10	D	D	D	f	D	D
711219	Other spectator sports	102	D	D	D	f	D	D
7112191	Professional athletes	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	83	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	73	230 500	27 529	5 310	878	13.1	2.5
71131	Promoters of performing arts, sports, & similar events w/facility	20	106 240	12 947	2 248	565	13.9	1.0
711310	Promoters of performing arts, sports, & similar events w/facility	20	106 240	12 947	2 248	565	13.9	1.0
71132	Promoters of performing arts, sports, & similar events w/o facil	53	124 260	14 582	3 062	313	12.3	3.9
711320	Promoters of performing arts, sports, & similar events w/o facil	53	124 260	14 582	3 062	313	12.3	3.9
7114	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
7115	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
71151	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
711510	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
712	Museums, historical sites, & similar institutions	5	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.								
Chicago, IL PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	1 175	1 794 671	416 645	87 375	26 923	10.0	7.0
7131	Amusement parks & arcades	70	150 390	31 563	4 692	2 548	3.8	2.7
71311	Amusement & theme parks	5	D	D	D	g	D	D
713110	Amusement & theme parks	5	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	g	D	D
71312	Amusement arcades	65	D	D	D	f	D	D
713120	Amusement arcades	65	D	D	D	f	D	D
7132	Gambling industries	22	825 883	153 807	35 355	7 174	.1	2.4
71321	Casinos (except casino hotels)	5	771 716	141 876	32 402	6 446	—	—
713210	Casinos (except casino hotels)	5	771 716	141 876	32 402	6 446	—	—
71329	Other gambling industries	17	54 167	11 931	2 953	728	1.7	37.2
713290	Other gambling industries	17	54 167	11 931	2 953	728	1.7	37.2
7132902	Lottery, bingo, bookie, & other betting operation	17	54 167	11 931	2 953	728	1.7	37.2
7139	Other amusement & recreation services	1 083	818 398	231 275	47 328	17 201	21.1	12.5
71391	Golf courses & country clubs	148	214 275	70 103	10 836	3 627	14.1	9.2
713910	Golf courses & country clubs	148	214 275	70 103	10 836	3 627	14.1	9.2
71393	Marinas	55	33 764	7 282	1 120	252	18.7	7.1
713930	Marinas	55	33 764	7 282	1 120	252	18.7	7.1
71394	Fitness & recreational sports centers	424	330 213	91 019	20 689	8 506	17.2	14.6
713940	Fitness & recreational sports centers	424	330 213	91 019	20 689	8 506	17.2	14.6
7139404	Ice skating rinks	11	D	D	D	e	D	D
7139405	Roller skating rinks	31	D	D	D	e	D	D
71395	Bowling centers	178	108 436	30 771	8 015	2 932	25.9	13.9
713950	Bowling centers	178	108 436	30 771	8 015	2 932	25.9	13.9
71399	All other amusement & recreation industries	277	D	D	D	g	D	D
713990	All other amusement & recreation industries	277	D	D	D	g	D	D
7139901	Dance studios & halls	7	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	20	D	D	D	e	D	D
7139904	Miniature golf courses	18	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	77	D	D	D	f	D	D
Gary, IN PMSA								
71	Arts, entertainment, & recreation	127	568 116	137 214	27 926	6 827	2.7	1.0
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	111	558 735	135 714	27 576	6 677	2.6	1.0
7131	Amusement parks & arcades	8	4 084	2 152	503	130	1.6	—
7132	Gambling industries	4	503 383	117 381	23 918	5 189	—	—
71321	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
713210	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
7139	Other amusement & recreation services	99	51 268	16 181	3 155	1 358	28.0	11.0
71391	Golf courses & country clubs	20	14 230	4 412	632	239	40.9	16.3
713910	Golf courses & country clubs	20	14 230	4 412	632	239	40.9	16.3
71394	Fitness & recreational sports centers	30	15 229	5 803	1 114	575	13.8	5.7
713940	Fitness & recreational sports centers	30	15 229	5 803	1 114	575	13.8	5.7
71395	Bowling centers	17	12 350	3 682	964	377	19.2	4.8
713950	Bowling centers	17	12 350	3 682	964	377	19.2	4.8
71399	All other amusement & recreation industries	24	6 570	1 552	323	125	35.6	28.5
713990	All other amusement & recreation industries	24	6 570	1 552	323	125	35.6	28.5
Kankakee, IL PMSA								
71	Arts, entertainment, & recreation	30	13 673	3 447	861	281	29.8	11.6
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
713940	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
71395	Bowling centers	8	2 585	715	174	76	21.3	44.6
713950	Bowling centers	8	2 585	715	174	76	21.3	44.6
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D

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Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

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							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Kenosha, WI PMSA								
71	Arts, entertainment, & recreation	47	53 542	12 743	2 701	1 073	9.8	4.9
711	Performing arts, spectator sports, & related industries	13	36 028	7 790	1 511	484	2.8	.4
7111	Performing arts companies	3	D	D	D	a	D	D
71119	Other performing arts companies	2	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	34	17 514	4 953	1 190	589	24.1	14.2
7139	Other amusement & recreation services	32	D	D	D	f	D	D
71394	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
713940	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA								
71	Arts, entertainment, & recreation	120	144 127	33 660	7 555	2 284	12.0	3.2
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	6	2 351	652	194	97	3.1	6.2
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7112	Spectator sports	7	4 219	687	187	37	6.1	41.1
71121	Spectator sports	7	4 219	687	187	37	6.1	41.1
713	Amusement, gambling, & recreation industries	92	133 520	31 631	7 105	2 137	10.5	1.8
7132	Gambling industries	3	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
7139	Other amusement & recreation services	84	D	D	D	f	D	D
71391	Golf courses & country clubs	15	6 749	2 063	255	110	66.8	2.5
713910	Golf courses & country clubs	15	6 749	2 063	255	110	66.8	2.5
71394	Fitness & recreational sports centers	22	7 046	1 550	381	269	41.5	5.1
713940	Fitness & recreational sports centers	22	7 046	1 550	381	269	41.5	5.1
71395	Bowling centers	18	6 446	1 802	478	246	48.5	23.7
713950	Bowling centers	18	6 446	1 802	478	246	48.5	23.7
71399	All other amusement & recreation industries	22	8 257	1 713	380	167	22.1	4.2
713990	All other amusement & recreation industries	22	8 257	1 713	380	167	22.1	4.2
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 463	609	147	33	15.5	—
DECATUR, IL MSA								
71	Arts, entertainment, & recreation	22	7 826	2 553	603	287	8.7	8.0
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 134	720	176	71	8.3	6.0
713940	Fitness & recreational sports centers	6	2 134	720	176	71	8.3	6.0
71395	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
713950	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
PEORIA-PEKIN, IL MSA								
71	Arts, entertainment, & recreation	92	155 071	37 093	8 803	2 186	10.6	1.4
711	Performing arts, spectator sports, & related industries	19	D	D	D	e	D	D
7112	Spectator sports	3	4 032	1 339	288	55	D	—
71121	Spectator sports	3	4 032	1 339	288	55	D	—
7113	Promoters of performing arts, sports, & similar events	6	4 646	1 894	465	239	14.9	—
713	Amusement, gambling, & recreation industries	72	145 059	33 486	7 985	1 843	9.9	1.4
7132	Gambling industries	3	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	66	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	b	D	D
713910	Golf courses & country clubs	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	19	9 990	3 946	972	348	26.0	3.8
713940	Fitness & recreational sports centers	19	9 990	3 946	972	348	26.0	3.8
71395	Bowling centers	13	D	D	D	c	D	D
713950	Bowling centers	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	9	D	D	D	b	D	D
ROCKFORD, IL MSA								
71	Arts, entertainment, & recreation	95	33 372	8 903	2 109	936	38.6	2.7
711	Performing arts, spectator sports, & related industries	22	8 074	1 642	449	139	51.6	4.5
7112	Spectator sports	8	3 317	877	280	95	11.0	3.8
71121	Spectator sports	8	3 317	877	280	95	11.0	3.8
713	Amusement, gambling, & recreation industries	73	25 298	7 261	1 660	797	34.4	2.1
7139	Other amusement & recreation services	69	24 391	7 008	1 585	754	35.6	2.2
71394	Fitness & recreational sports centers	22	5 746	1 296	329	224	59.3	3.5
713940	Fitness & recreational sports centers	22	5 746	1 296	329	224	59.3	3.5
71395	Bowling centers	19	11 119	3 542	941	411	7.2	1.7
713950	Bowling centers	19	11 119	3 542	941	411	7.2	1.7
71399	All other amusement & recreation industries	18	D	D	D	b	D	D
713990	All other amusement & recreation industries	18	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	2 632	743	177	41	27.8	3.6
ST. LOUIS, MO-IL MSA								
71	Arts, entertainment, & recreation	751	1 247 969	433 352	97 212	21 098	8.3	2.1
711	Performing arts, spectator sports, & related industries	187	429 112	202 822	45 900	3 528	3.3	.7
7111	Performing arts companies	49	11 785	3 432	660	472	16.5	9.0
71111	Theater companies & dinner theaters	16	3 473	1 646	226	237	23.6	17.4
711110	Theater companies & dinner theaters	16	3 473	1 646	226	237	23.6	17.4
71113	Musical groups & artists	27	6 503	1 329	345	189	14.7	3.5
711130	Musical groups & artists	27	6 503	1 329	345	189	14.7	3.5
7111309	Other music groups & artists	27	6 503	1 329	345	189	14.7	3.5
7112	Spectator sports	30	273 070	177 858	39 080	1 184	.6	.1
71121	Spectator sports	30	273 070	177 858	39 080	1 184	.6	.1
711211	Sports teams & clubs	4	221 865	168 657	37 085	597	—	.1
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711212	Racetracks	6	D	D	D	f	D	D
7112122	Auto racetrack operation	5	D	D	D	a	D	D
711219	Other spectator sports	20	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	30	125 496	14 630	3 833	1 553	3.3	—
71131	Promoters of performing arts, sports, & similar events w/facility	8	65 730	9 367	2 749	1 387	2.2	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	65 730	9 367	2 749	1 387	2.2	—
71132	Promoters of performing arts, sports, & similar events w/o facil	22	59 766	5 263	1 084	166	4.4	—
711320	Promoters of performing arts, sports, & similar events w/o facil	22	59 766	5 263	1 084	166	4.4	—
7114	Agents/managers for artists, athletes, & other public figures	19	5 905	1 428	200	45	42.0	2.1
71141	Agents/managers for artists, athletes, & other public figures	19	5 905	1 428	200	45	42.0	2.1
711410	Agents/managers for artists, athletes, & other public figures	19	5 905	1 428	200	45	42.0	2.1
7115	Independent artists, writers, & performers	59	12 856	5 474	2 127	274	30.2	12.0
71151	Independent artists, writers, & performers	59	12 856	5 474	2 127	274	30.2	12.0
711510	Independent artists, writers, & performers	59	12 856	5 474	2 127	274	30.2	12.0
712	Museums, historical sites, & similar institutions	7	3 163	1 000	128	57	3.3	22.7
7121	Museums, historical sites, & similar institutions	7	3 163	1 000	128	57	3.3	22.7
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ST. LOUIS, MO—IL MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	557	815 694	229 530	51 184	17 513	11.0	2.7
7131	Amusement parks & arcades	28	66 768	17 984	3 154	4 725	3.2	.9
71311	Amusement & theme parks	5	D	D	D	h	D	D
713110	Amusement & theme parks	5	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	h	D	D
71312	Amusement arcades	23	D	D	D	c	D	D
713120	Amusement arcades	23	D	D	D	c	D	D
7132	Gambling industries	7	438 741	123 641	30 165	5 749	.2	—
71321	Casinos (except casino hotels)	5	D	D	D	i	D	D
713210	Casinos (except casino hotels)	5	D	D	D	i	D	D
7139	Other amusement & recreation services	522	310 185	87 905	17 865	7 039	28.1	7.0
71391	Golf courses & country clubs	96	106 019	31 494	5 104	1 843	29.2	7.8
713910	Golf courses & country clubs	96	106 019	31 494	5 104	1 843	29.2	7.8
71393	Marinas	20	12 745	2 654	430	106	26.3	5.8
713930	Marinas	20	12 745	2 654	430	106	26.3	5.8
71394	Fitness & recreational sports centers	188	68 095	21 365	5 217	2 500	27.9	8.1
713940	Fitness & recreational sports centers	188	68 095	21 365	5 217	2 500	27.9	8.1
7139405	Roller skating rinks	26	7 878	2 299	582	313	21.5	10.8
71395	Bowling centers	66	40 676	11 742	3 078	1 375	13.4	7.9
713950	Bowling centers	66	40 676	11 742	3 078	1 375	13.4	7.9
71399	All other amusement & recreation industries	150	D	D	D	g	D	D
713990	All other amusement & recreation industries	150	D	D	D	g	D	D
7139902	Concession operators of amusement devices & rides	13	3 392	607	65	33	54.9	1.9
7139904	Miniature golf courses	12	2 533	673	103	54	8.6	1.0
7139905	Coin-operated amusement devices (except slot machine operation)	37	25 797	5 320	1 250	221	49.1	6.0
SPRINGFIELD, IL MSA								
71	Arts, entertainment, & recreation	65	48 635	10 098	2 143	719	21.5	12.7
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	54	46 753	9 830	2 096	692	18.8	12.7
7131	Amusement parks & arcades	7	3 781	955	175	74	46.3	—
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71391	Golf courses & country clubs	13	7 582	2 233	285	89	44.6	25.7
713910	Golf courses & country clubs	13	7 582	2 233	285	89	44.6	25.7
71394	Fitness & recreational sports centers	13	5 490	1 876	466	199	5.7	36.4
713940	Fitness & recreational sports centers	13	5 490	1 876	466	199	5.7	36.4
71395	Bowling centers	5	4 636	1 362	324	149	2.5	23.8
713950	Bowling centers	5	4 636	1 362	324	149	2.5	23.8
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
AREA OUTSIDE ILLINOIS METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	494	127 763	33 082	7 195	2 955	47.4	11.5
711	Performing arts, spectator sports, & related industries	62	D	D	D	c	D	D
7111	Performing arts companies	11	D	D	D	b	D	D
7112	Spectator sports	23	D	D	D	b	D	D
71121	Spectator sports	23	D	D	D	b	D	D
711219	Other spectator sports	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	425	D	D	D	h	D	D
7131	Amusement parks & arcades	16	D	D	D	b	D	D
7139	Other amusement & recreation services	403	105 780	26 713	5 342	2 480	51.8	10.4
71391	Golf courses & country clubs	98	D	D	D	f	D	D
713910	Golf courses & country clubs	98	D	D	D	f	D	D
71393	Marinas	23	D	D	D	c	D	D
713930	Marinas	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	101	14 128	3 917	997	677	64.4	17.5
713940	Fitness & recreational sports centers	101	14 128	3 917	997	677	64.4	17.5
7139405	Roller skating rinks	22	3 818	877	251	165	78.5	5.3
71395	Bowling centers	102	25 374	6 130	1 730	839	48.5	10.3
713950	Bowling centers	102	25 374	6 130	1 730	839	48.5	10.3
71399	All other amusement & recreation industries	79	D	D	D	c	D	D
713990	All other amusement & recreation industries	79	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	32	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BLOOMINGTON-NORMAL, IL MSA									
71	Arts, entertainment, & recreation	12	9 378	8 882	3 928	923	310	14.2	2.0
713	Amusement, gambling, & recreation industries	7	7 761	7 344	3 592	836	273	11.1	.3
7139	Other amusement & recreation services	7	7 761	7 344	3 592	836	273	11.1	.3
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
CHAMPAIGN-URBANA, IL MSA									
71	Arts, entertainment, & recreation	12	8 716	9 037	3 627	828	282	6.3	.3
713	Amusement, gambling, & recreation industries	5	7 680	8 054	3 354	759	240	1.0	—
7139	Other amusement & recreation services	5	7 680	8 054	3 354	759	240	1.0	—
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA									
71	Arts, entertainment, & recreation	439	1 001 300	878 927	358 848	78 992	16 293	5.8	1.8
711	Performing arts, spectator sports, & related industries	135	D	D	D	D	h	D	D
7111	Performing arts companies	114	D	D	D	D	h	D	D
71111	Theater companies & dinner theaters	62	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	62	D	D	D	D	g	D	D
7111101	Opera companies	3	D	D	D	D	f	D	D
7111102	Theater companies	59	D	D	D	D	f	D	D
71112	Dance companies	13	D	D	D	D	c	D	D
711120	Dance companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	38	D	D	D	D	g	D	D
711130	Musical groups & artists	38	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations	23	D	D	D	D	g	D	D
7111309	Other music groups & artists	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	21	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	77	D	D	D	D	i	D	D
7121	Museums, historical sites, & similar institutions	77	D	D	D	D	i	D	D
71211	Museums	59	D	D	D	D	h	D	D
712110	Museums	59	D	D	D	D	h	D	D
71212	Historical sites	12	D	D	D	D	b	D	D
712120	Historical sites	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
712130	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
713	Amusement, gambling, & recreation industries	227	D	D	D	D	i	D	D
7139	Other amusement & recreation services	227	D	D	D	D	i	D	D
71391	Golf courses & country clubs	78	D	D	D	D	h	D	D
713910	Golf courses & country clubs	78	D	D	D	D	h	D	D
71394	Fitness & recreational sports centers	110	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers	110	D	D	D	D	g	D	D
71399	All other amusement & recreation industries	39	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	39	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.									
Chicago, IL PMSA									
71	Arts, entertainment, & recreation	395	972 181	851 077	347 275	76 780	15 192	5.2	1.7
711	Performing arts, spectator sports, & related industries	129	224 998	170 579	85 437	22 433	3 562	3.1	.8
7111	Performing arts companies	111	191 518	146 092	80 798	21 618	3 413	2.9	.4
71111	Theater companies & dinner theaters	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
711110	Theater companies & dinner theaters	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
7111101	Opera companies	3	D	D	D	D	f	D	D
7111102	Theater companies	58	D	D	D	D	D	D	D
71112	Dance companies	13	D	D	D	D	c	D	D
711120	Dance companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	37	D	D	D	D	g	D	D
711130	Musical groups & artists	37	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations	22	D	D	D	D	g	D	D
7111309	Other music groups & artists	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	18	33 480	24 487	4 639	815	149	4.0	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
7121	Museums, historical sites, & similar institutions	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
71211	Museums	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
712110	Museums	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
71212	Historical sites	12	D	D	D	D	b	D	D
712120	Historical sites	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
712130	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
713	Amusement, gambling, & recreation industries	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
7139	Other amusement & recreation services	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
71391	Golf courses & country clubs	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
713910	Golf courses & country clubs	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
71394	Fitness & recreational sports centers	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
713940	Fitness & recreational sports centers	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
71399	All other amusement & recreation industries	28	7 548	7 292	2 489	454	219	47.0	18.3
713990	All other amusement & recreation industries	28	7 548	7 292	2 489	454	219	47.0	18.3
Gary, IN PMSA									
71	Arts, entertainment, & recreation	27	18 164	17 499	7 598	1 448	748	21.5	9.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	15 184	14 892	6 607	1 264	590	19.6	11.4
7139	Other amusement & recreation services	22	15 184	14 892	6 607	1 264	590	19.6	11.4
71391	Golf courses & country clubs	5	9 560	9 459	3 997	679	259	26.0	—
713910	Golf courses & country clubs	5	9 560	9 459	3 997	679	259	26.0	—
71394	Fitness & recreational sports centers	11	4 870	4 847	2 486	563	325	5.0	28.0
713940	Fitness & recreational sports centers	11	4 870	4 847	2 486	563	325	5.0	28.0
Kankakee, IL PMSA									
71	Arts, entertainment, & recreation	5	5 158	4 992	1 915	368	187	22.2	.4
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
Kenosha, WI PMSA									
71	Arts, entertainment, & recreation	12	5 797	5 359	2 060	396	166	36.1	3.2
713	Amusement, gambling, & recreation industries	9	5 052	4 783	1 870	358	144	26.7	3.7
7139	Other amusement & recreation services	9	5 052	4 783	1 870	358	144	26.7	3.7
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA									
71	Arts, entertainment, & recreation	28	22 613	21 145	8 310	1 666	706	8.7	3.8
711	Performing arts, spectator sports, & related industries	8	6 508	5 497	1 278	285	177	15.2	1.4
7111	Performing arts companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	7	1 553	1 776	740	170	46	21.0	18.1
7121	Museums, historical sites, & similar institutions	7	1 553	1 776	740	170	46	21.0	18.1
713	Amusement, gambling, & recreation industries	13	14 552	13 872	6 292	1 211	483	4.5	3.3
7139	Other amusement & recreation services	13	14 552	13 872	6 292	1 211	483	4.5	3.3
71391	Golf courses & country clubs	6	11 471	10 929	4 876	884	275	2.3	—
713910	Golf courses & country clubs	6	11 471	10 929	4 876	884	275	2.3	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
DECATUR, IL MSA									
71	Arts, entertainment, & recreation	11	6 094	6 191	2 346	416	153	15.5	.5
713	Amusement, gambling, & recreation industries	7	5 045	5 208	2 100	356	130	11.0	.4
7139	Other amusement & recreation services	7	5 045	5 208	2 100	356	130	11.0	.4
PEORIA—PEKIN, IL MSA									
71	Arts, entertainment, & recreation	33	16 013	15 797	6 280	1 207	381	20.9	2.8
711	Performing arts, spectator sports, & related industries	9	2 897	2 771	890	180	35	—	—
7111	Performing arts companies	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	5	1 782	1 962	790	197	47	24.2	—
7121	Museums, historical sites, & similar institutions	5	1 782	1 962	790	197	47	24.2	—
713	Amusement, gambling, & recreation industries	19	11 334	11 064	4 600	830	299	25.7	4.0
7139	Other amusement & recreation services	19	11 334	11 064	4 600	830	299	25.7	4.0
71391	Golf courses & country clubs	7	8 205	8 203	3 510	627	204	13.4	4.6
713910	Golf courses & country clubs	7	8 205	8 203	3 510	627	204	13.4	4.6
71394	Fitness & recreational sports centers	7	2 429	2 309	1 016	192	88	66.8	1.6
713940	Fitness & recreational sports centers	7	2 429	2 309	1 016	192	88	66.8	1.6
ROCKFORD, IL MSA									
71	Arts, entertainment, & recreation	26	21 304	20 428	6 419	1 319	420	46.3	2.0
711	Performing arts, spectator sports, & related industries	6	3 262	3 387	876	161	78	27.9	—
7111	Performing arts companies	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	6 523	5 481	1 302	290	101	98.2	—
7121	Museums, historical sites, & similar institutions	10	6 523	5 481	1 302	290	101	98.2	—
71211	Museums	9	D	D	D	D	b	D	D
712110	Museums	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	11 519	11 560	4 241	868	241	22.1	3.8
7139	Other amusement & recreation services	10	11 519	11 560	4 241	868	241	22.1	3.8
71391	Golf courses & country clubs	6	9 832	9 827	3 777	769	202	13.2	—
713910	Golf courses & country clubs	6	9 832	9 827	3 777	769	202	13.2	—
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ST. LOUIS, MO-IL MSA									
71	Arts, entertainment, & recreation	156	218 954	202 617	81 947	17 565	4 035	8.0	4.0
711	Performing arts, spectator sports, & related industries	37	59 327	53 625	23 144	4 926	819	3.2	1.3
7111	Performing arts companies	28	54 186	48 765	22 498	4 797	785	.7	.1
71111	Theater companies & dinner theaters	11	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	11	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	10	17 279	16 763	7 424	1 348	348	.7	-
71113	Musical groups & artists	13	D	D	D	D	e	D	D
711130	Musical groups & artists	13	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events ...	9	5 141	4 860	646	129	34	29.5	14.5
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	34	53 586	41 868	14 877	3 815	759	14.9	10.7
7121	Museums, historical sites, & similar institutions	34	53 586	41 868	14 877	3 815	759	14.9	10.7
71211	Museums	22	25 512	16 016	6 644	1 542	307	25.4	13.2
712110	Museums	22	25 512	16 016	6 644	1 542	307	25.4	13.2
71212	Historical sites	7	D	D	D	D	b	D	D
712120	Historical sites	7	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	4	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	85	106 041	107 124	43 926	8 824	2 457	7.1	2.2
7139	Other amusement & recreation services	85	106 041	107 124	43 926	8 824	2 457	7.1	2.2
71391	Golf courses & country clubs	23	73 173	75 427	31 228	6 089	1 530	2.8	-
713910	Golf courses & country clubs	23	73 173	75 427	31 228	6 089	1 530	2.8	-
71394	Fitness & recreational sports centers	47	30 007	28 938	11 980	2 571	815	16.3	1.3
713940	Fitness & recreational sports centers	47	30 007	28 938	11 980	2 571	815	16.3	1.3
71399	All other amusement & recreation industries	15	2 861	2 759	718	164	112	22.3	66.8
713990	All other amusement & recreation industries	15	2 861	2 759	718	164	112	22.3	66.8
SPRINGFIELD, IL MSA									
71	Arts, entertainment, & recreation	21	11 440	11 655	4 728	965	305	17.6	4.2
711	Performing arts, spectator sports, & related industries	7	2 256	2 233	750	174	61	40.1	3.8
7111	Performing arts companies	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	4	2 683	2 955	1 149	268	76	13.4	12.4
7121	Museums, historical sites, & similar institutions	4	2 683	2 955	1 149	268	76	13.4	12.4
713	Amusement, gambling, & recreation industries	10	6 501	6 467	2 829	523	168	11.5	.9
7139	Other amusement & recreation services	10	6 501	6 467	2 829	523	168	11.5	.9
AREA OUTSIDE ILLINOIS METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	166	54 622	51 643	18 440	3 466	1 703	50.0	9.5
711	Performing arts, spectator sports, & related industries	28	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	19	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	30	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	30	D	D	D	D	c	D	D
71211	Museums	15	D	D	D	D	b	D	D
712110	Museums	15	D	D	D	D	b	D	D
71212	Historical sites	8	1 668	1 875	602	105	47	36.3	5.9
712120	Historical sites	8	1 668	1 875	602	105	47	36.3	5.9
713	Amusement, gambling, & recreation industries	108	D	D	D	D	g	D	D
7139	Other amusement & recreation services	108	D	D	D	D	g	D	D
71391	Golf courses & country clubs	66	33 264	31 511	11 860	2 051	806	55.4	9.3
713910	Golf courses & country clubs	66	33 264	31 511	11 860	2 051	806	55.4	9.3
71394	Fitness & recreational sports centers	29	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	29	D	D	D	D	f	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, IL								
71	Arts, entertainment, & recreation	21	4 957	1 320	318	191	73.6	—
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 442	488	120	82	88.2	—
713940	Fitness & recreational sports centers	9	1 442	488	120	82	88.2	—
ALEXANDER COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOND COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BOONE COUNTY, IL								
71	Arts, entertainment, & recreation	7	1 577	450	122	61	15.5	1.0
713	Amusement, gambling, & recreation industries	7	1 577	450	122	61	15.5	1.0
7139	Other amusement & recreation services	7	1 577	450	122	61	15.5	1.0
BROWN COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BUREAU COUNTY, IL								
71	Arts, entertainment, & recreation	11	2 066	595	121	39	35.5	3.4
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
CALHOUN COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARROLL COUNTY, IL								
71	Arts, entertainment, & recreation	5	466	101	25	12	50.9	8.2
CASS COUNTY, IL								
71	Arts, entertainment, & recreation	8	811	97	23	15	46.0	53.4
CHAMPAIGN COUNTY, IL								
71	Arts, entertainment, & recreation	44	11 344	3 743	849	426	18.7	13.1
711	Performing arts, spectator sports, & related industries	14	1 849	492	101	60	32.0	22.3
713	Amusement, gambling, & recreation industries	30	9 495	3 251	748	366	16.1	11.3
7139	Other amusement & recreation services	26	8 282	2 916	669	327	18.2	12.9
71394	Fitness & recreational sports centers	14	3 459	1 549	317	218	25.7	11.4
713940	Fitness & recreational sports centers	14	3 459	1 549	317	218	25.7	11.4
71395	Bowling centers	5	2 788	755	213	75	12.2	22.3
713950	Bowling centers	5	2 788	755	213	75	12.2	22.3
71399	All other amusement & recreation industries	7	2 035	612	139	34	13.7	2.8
713990	All other amusement & recreation industries	7	2 035	612	139	34	13.7	2.8
CHRISTIAN COUNTY, IL								
71	Arts, entertainment, & recreation	6	982	377	90	52	31.4	.7
CLARK COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLAY COUNTY, IL								
71	Arts, entertainment, & recreation	4	573	86	13	7	98.1	1.9
CLINTON COUNTY, IL								
71	Arts, entertainment, & recreation	12	4 398	1 220	242	119	47.2	2.0
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLES COUNTY, IL								
71	Arts, entertainment, & recreation	19	3 482	543	124	67	47.1	36.1
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
COOK COUNTY, IL								
71	Arts, entertainment, & recreation	1 217	1 643 528	531 361	100 868	17 264	10.5	5.7
711	Performing arts, spectator sports, & related industries	581	815 763	346 696	62 219	5 033	10.9	2.2
7111	Performing arts companies	147	85 163	26 271	5 469	1 674	17.9	3.4
71111	Theater companies & dinner theaters	46	43 327	14 578	3 560	958	19.1	1.4
711110	Theater companies & dinner theaters	46	43 327	14 578	3 560	958	19.1	1.4
7111102	Theater companies	42	D	D	D	f	D	D
7111103	Dinner theaters	4	D	D	D	e	D	D
71113	Musical groups & artists	82	33 214	9 132	1 481	442	18.1	6.8
711130	Musical groups & artists	82	33 214	9 132	1 481	442	18.1	6.8
7111309	Other music groups & artists	80	D	D	D	e	D	D
71119	Other performing arts companies	14	D	D	D	c	D	D
711190	Other performing arts companies	14	D	D	D	c	D	D
7112	Spectator sports	83	452 965	253 893	45 252	1 837	4.5	.6
71121	Spectator sports	83	452 965	253 893	45 252	1 837	4.5	.6
711211	Sports teams & clubs	7	D	D	D	f	D	D
7112112	Baseball clubs	3	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	c	D	D
711212	Racetracks	10	115 900	17 611	3 390	631	10.3	.4
7112123	Horse racetrack operation	9	D	D	D	f	D	D
711219	Other spectator sports	66	D	D	D	e	D	D
7112191	Professional athletes	13	4 481	1 655	330	14	61.1	8.7
7112192	Racing (except racetrack operation)	53	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	50	177 445	20 846	4 119	712	13.6	3.1
71131	Promoters of performing arts, sports, & similar events w/facility	15	105 536	12 809	2 222	542	13.8	.7
711310	Promoters of performing arts, sports, & similar events w/facility	15	105 536	12 809	2 222	542	13.8	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	35	71 909	8 037	1 897	170	13.4	6.7
711320	Promoters of performing arts, sports, & similar events w/o facil	35	71 909	8 037	1 897	170	13.4	6.7
7114	Agents/managers for artists, athletes, & other public figures	60	36 194	15 744	2 238	239	21.5	1.8
71141	Agents/managers for artists, athletes, & other public figures	60	36 194	15 744	2 238	239	21.5	1.8
711410	Agents/managers for artists, athletes, & other public figures	60	36 194	15 744	2 238	239	21.5	1.8
7115	Independent artists, writers, & performers	241	63 996	29 942	5 141	571	33.3	9.0
71151	Independent artists, writers, & performers	241	63 996	29 942	5 141	571	33.3	9.0
711510	Independent artists, writers, & performers	241	63 996	29 942	5 141	571	33.3	9.0
713	Amusement, gambling, & recreation industries	632	D	D	D	j	D	D
7131	Amusement parks & arcades	43	27 261	7 282	1 394	577	17.0	14.4
71312	Amusement arcades	41	D	D	D	f	D	D
713120	Amusement arcades	41	D	D	D	f	D	D
7132	Gambling industries	11	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
71329	Other gambling industries	9	D	D	D	e	D	D
713290	Other gambling industries	9	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	9	D	D	D	e	D	D
7139	Other amusement & recreation services	578	D	D	D	i	D	D
71391	Golf courses & country clubs	53	79 536	24 714	4 259	1 410	8.4	11.3
713910	Golf courses & country clubs	53	79 536	24 714	4 259	1 410	8.4	11.3
71393	Marinas	26	17 463	3 550	559	127	6.0	10.2
713930	Marinas	26	17 463	3 550	559	127	6.0	10.2
71394	Fitness & recreational sports centers	249	235 705	63 737	14 144	5 338	12.1	13.0
713940	Fitness & recreational sports centers	249	235 705	63 737	14 144	5 338	12.1	13.0
7139404	Ice skating rinks	4	D	D	D	c	D	D
7139405	Roller skating rinks	17	4 999	1 344	366	248	32.1	13.3
71395	Bowling centers	94	57 925	16 825	4 420	1 576	25.0	12.5
713950	Bowling centers	94	57 925	16 825	4 420	1 576	25.0	12.5
71399	All other amusement & recreation industries	155	D	D	D	g	D	D
713990	All other amusement & recreation industries	155	D	D	D	g	D	D
7139901	Dance studios & halls	4	2 112	595	109	51	12.4	—
7139902	Concession operators of amusement devices & rides	9	D	D	D	c	D	—
7139904	Miniature golf courses	7	1 694	339	50	11	33.2	—
7139905	Coin-operated amusement devices (except slot machine operation)	56	D	D	D	e	D	D
CRAWFORD COUNTY, IL								
71	Arts, entertainment, & recreation	6	2 793	1 000	200	72	12.5	2.1
713	Amusement, gambling, & recreation industries	6	2 793	1 000	200	72	12.5	2.1
7139	Other amusement & recreation services	6	2 793	1 000	200	72	12.5	2.1
DEKALB COUNTY, IL								
71	Arts, entertainment, & recreation	19	4 931	1 421	269	210	90.6	1.2
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DE WITT COUNTY, IL								
71	Arts, entertainment, & recreation	3	1 369	225	52	25	D	—
DOUGLAS COUNTY, IL								
71	Arts, entertainment, & recreation	4	3 438	977	101	64	9.7	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
DUPAGE COUNTY, IL								
71	Arts, entertainment, & recreation	245	201 438	49 144	10 986	3 978	16.8	15.2
711	Performing arts, spectator sports, & related industries	83	56 971	9 880	2 321	564	17.2	1.9
7111	Performing arts companies	21	7 981	3 334	726	324	27.3	6.6
71111	Theater companies & dinner theaters	9	4 402	1 723	399	164	21.5	.1
711110	Theater companies & dinner theaters	9	4 402	1 723	399	164	21.5	.1
7111102	Theater companies	9	4 402	1 723	399	164	21.5	.1
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	12	D	D	D	b	D	D
71121	Spectator sports	12	D	D	D	b	D	D
711219	Other spectator sports	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	41	4 923	1 910	410	97	59.3	4.7
71151	Independent artists, writers, & performers	41	4 923	1 910	410	97	59.3	4.7
711510	Independent artists, writers, & performers	41	4 923	1 910	410	97	59.3	4.7
713	Amusement, gambling, & recreation industries	162	144 467	39 264	8 665	3 414	16.6	20.4
7131	Amusement parks & arcades	10	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	148	D	D	D	h	D	D
71391	Golf courses & country clubs	18	31 087	10 204	1 696	506	13.6	3.8
713910	Golf courses & country clubs	18	31 087	10 204	1 696	506	13.6	3.8
71394	Fitness & recreational sports centers	64	52 650	15 154	3 774	1 717	13.2	22.7
713940	Fitness & recreational sports centers	64	52 650	15 154	3 774	1 717	13.2	22.7
7139404	Ice skating rinks	6	7 483	2 453	619	275	3.2	4.1
71395	Bowling centers	20	21 181	6 291	1 543	607	21.4	20.6
713950	Bowling centers	20	21 181	6 291	1 543	607	21.4	20.6
71399	All other amusement & recreation industries	41	D	D	D	e	D	D
713990	All other amusement & recreation industries	41	D	D	D	e	D	D
7139904	Miniature golf courses	5	2 266	549	107	38	16.9	17.0
7139905	Coin-operated amusement devices (except slot machine operation)	8	5 482	1 014	239	55	10.2	4.7
EDGAR COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
EDWARDS COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EFFINGHAM COUNTY, IL								
71	Arts, entertainment, & recreation	10	1 729	473	121	53	67.0	1.6
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
FAYETTE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FORD COUNTY, IL								
71	Arts, entertainment, & recreation	4	1 365	417	70	50	74.9	2.0
FRANKLIN COUNTY, IL								
71	Arts, entertainment, & recreation	10	2 065	317	98	44	86.2	5.9

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FULTON COUNTY, IL								
71	Arts, entertainment, & recreation	9	2 614	687	129	76	58.5	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
GREENE COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GRUNDY COUNTY, IL								
71	Arts, entertainment, & recreation	13	6 119	1 870	428	94	67.0	1.3
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
HAMILTON COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HANCOCK COUNTY, IL								
71	Arts, entertainment, & recreation	5	944	265	38	26	96.2	—
HARDIN COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HENDERSON COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HENRY COUNTY, IL								
71	Arts, entertainment, & recreation	16	3 278	979	162	100	89.8	8.4
713	Amusement, gambling, & recreation industries	16	3 278	979	162	100	89.8	8.4
7139	Other amusement & recreation services	15	D	D	D	b	D	D
IROQUOIS COUNTY, IL								
71	Arts, entertainment, & recreation	12	2 597	987	235	102	29.0	19.6
713	Amusement, gambling, & recreation industries	12	2 597	987	235	102	29.0	19.6
7139	Other amusement & recreation services	12	2 597	987	235	102	29.0	19.6
JACKSON COUNTY, IL								
71	Arts, entertainment, & recreation	13	2 919	463	40	24	34.6	12.2
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
JASPER COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
JEFFERSON COUNTY, IL								
71	Arts, entertainment, & recreation	11	4 939	1 247	236	69	65.0	2.0
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
JERSEY COUNTY, IL								
71	Arts, entertainment, & recreation	8	3 722	855	93	31	29.9	8.3
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
JO DAVIESS COUNTY, IL								
71	Arts, entertainment, & recreation	19	6 530	3 830	1 358	229	32.2	41.3
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JOHNSON COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KANE COUNTY, IL								
71	Arts, entertainment, & recreation	91	215 412	48 384	11 098	2 436	10.0	.6
711	Performing arts, spectator sports, & related industries	24	12 945	2 206	401	81	38.5	—
7111	Performing arts companies	5	1 414	195	40	9	13.0	—
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	67	202 467	46 178	10 697	2 355	8.2	.6
7131	Amusement parks & arcades	5	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	60	D	D	D	f	D	D
71391	Golf courses & country clubs	10	10 796	3 432	422	142	36.6	3.6
713910	Golf courses & country clubs	10	10 796	3 432	422	142	36.6	3.6
71394	Fitness & recreational sports centers	24	9 844	3 041	633	316	55.3	3.7
713940	Fitness & recreational sports centers	24	9 844	3 041	633	316	55.3	3.7
7139405	Roller skating rinks	4	3 337	601	164	79	23.0	—
71395	Bowling centers	10	D	D	D	b	D	D
713950	Bowling centers	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
KANKAKEE COUNTY, IL								
71	Arts, entertainment, & recreation	30	13 673	3 447	861	281	29.8	11.6
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
713940	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
71395	Bowling centers	8	2 585	715	174	76	21.3	44.6
713950	Bowling centers	8	2 585	715	174	76	21.3	44.6
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
KENDALL COUNTY, IL								
71	Arts, entertainment, & recreation	11	3 520	1 078	183	71	38.2	12.6
713	Amusement, gambling, & recreation industries	11	3 520	1 078	183	71	38.2	12.6
7139	Other amusement & recreation services	11	3 520	1 078	183	71	38.2	12.6
KNOX COUNTY, IL								
71	Arts, entertainment, & recreation	17	4 865	1 093	232	107	74.0	5.4
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAKE COUNTY, IL								
71	Arts, entertainment, & recreation	203	339 109	121 045	17 797	4 083	11.3	3.0
711	Performing arts, spectator sports, & related industries	66	130 290	69 189	9 394	365	8.1	.5
7112	Spectator sports	9	D	D	D	c	D	D
71121	Spectator sports	9	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	29	D	D	D	b	D	D
71151	Independent artists, writers, & performers	29	D	D	D	b	D	D
711510	Independent artists, writers, & performers	29	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	137	208 819	51 856	8 403	3 718	13.4	4.7
7131	Amusement parks & arcades	6	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	130	D	D	D	g	D	D
71391	Golf courses & country clubs	24	39 078	14 811	2 298	726	11.3	8.8
713910	Golf courses & country clubs	24	39 078	14 811	2 298	726	11.3	8.8
71393	Marinas	17	13 875	3 294	518	105	22.9	3.0
713930	Marinas	17	13 875	3 294	518	105	22.9	3.0
71394	Fitness & recreational sports centers	43	18 879	5 308	1 303	632	50.8	9.2
713940	Fitness & recreational sports centers	43	18 879	5 308	1 303	632	50.8	9.2
71395	Bowling centers	25	D	D	D	e	D	D
713950	Bowling centers	25	D	D	D	e	D	D
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
LA SALLE COUNTY, IL								
71	Arts, entertainment, & recreation	39	15 243	3 171	666	267	33.7	5.1
713	Amusement, gambling, & recreation industries	34	14 390	3 067	648	250	30.8	5.3
7139	Other amusement & recreation services	30	12 966	2 632	557	198	34.2	5.9
71393	Marinas	3	3 233	512	92	14	D	—
713930	Marinas	3	3 233	512	92	14	D	—
71399	All other amusement & recreation industries	6	3 887	580	144	31	8.5	17.1
713990	All other amusement & recreation industries	6	3 887	580	144	31	8.5	17.1
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
LAWRENCE COUNTY, IL								
71	Arts, entertainment, & recreation	4	503	128	15	35	36.4	—
LEE COUNTY, IL								
71	Arts, entertainment, & recreation	6	1 138	330	50	14	100.0	—
LIVINGSTON COUNTY, IL								
71	Arts, entertainment, & recreation	12	2 887	589	82	64	57.5	5.3
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
LOGAN COUNTY, IL								
71	Arts, entertainment, & recreation	4	1 583	185	46	18	6.5	—
MCDONOUGH COUNTY, IL								
71	Arts, entertainment, & recreation	8	1 291	235	36	31	17.1	42.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MCHENRY COUNTY, IL								
71	Arts, entertainment, & recreation	80	47 400	12 818	1 926	904	25.6	13.4
711	Performing arts, spectator sports, & related industries	15	D	D	D	b	D	D
7115	Independent artists, writers, & performers	7	3 509	772	133	13	16.4	2.3
71151	Independent artists, writers, & performers	7	3 509	772	133	13	16.4	2.3
711510	Independent artists, writers, & performers	7	3 509	772	133	13	16.4	2.3
713	Amusement, gambling, & recreation industries	64	39 144	11 332	1 732	742	26.7	15.7
7139	Other amusement & recreation services	61	38 616	11 209	1 690	706	26.3	16.0
71391	Golf courses & country clubs	19	28 908	8 815	1 087	379	18.8	18.1
713910	Golf courses & country clubs	19	28 908	8 815	1 087	379	18.8	18.1
71394	Fitness & recreational sports centers	17	D	D	D	c	D	D
713940	Fitness & recreational sports centers	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
MCCLEAN COUNTY, IL								
71	Arts, entertainment, & recreation	31	11 445	2 752	552	280	58.8	2.7
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	2 440	784	191	124	54.2	9.0
713940	Fitness & recreational sports centers	12	2 440	784	191	124	54.2	9.0
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
MACON COUNTY, IL								
71	Arts, entertainment, & recreation	22	7 826	2 553	603	287	8.7	8.0
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 134	720	176	71	8.3	6.0
713940	Fitness & recreational sports centers	6	2 134	720	176	71	8.3	6.0
71395	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
713950	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
MACOUPIN COUNTY, IL								
71	Arts, entertainment, & recreation	11	2 269	621	152	69	27.4	13.0
713	Amusement, gambling, & recreation industries	11	2 269	621	152	69	27.4	13.0
7139	Other amusement & recreation services	10	D	D	D	b	D	D
MADISON COUNTY, IL								
71	Arts, entertainment, & recreation	76	132 416	30 625	7 076	2 095	9.3	1.2
711	Performing arts, spectator sports, & related industries	11	D	D	D	f	D	D
7112	Spectator sports	5	D	D	D	f	D	D
71121	Spectator sports	5	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	65	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71391	Golf courses & country clubs	13	7 681	2 737	508	160	29.8	2.8
713910	Golf courses & country clubs	13	7 681	2 737	508	160	29.8	2.8
71394	Fitness & recreational sports centers	17	D	D	D	e	D	D
713940	Fitness & recreational sports centers	17	D	D	D	e	D	D
71395	Bowling centers	11	D	D	D	c	D	D
713950	Bowling centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	D	D	D	b	D	D
MARION COUNTY, IL								
71	Arts, entertainment, & recreation	17	4 791	1 411	260	101	68.9	8.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	2 896	571	103	82	85.3	14.7
7139	Other amusement & recreation services	12	2 896	571	103	82	85.3	14.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARSHALL COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
MASON COUNTY, IL								
71	Arts, entertainment, & recreation	5	601	158	45	12	64.2	27.5
MASSAC COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MENARD COUNTY, IL								
71	Arts, entertainment, & recreation	3	545	152	25	14	91.9	8.1
MERCER COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONROE COUNTY, IL								
71	Arts, entertainment, & recreation	10	5 794	1 713	325	217	7.3	3.0
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
MONTGOMERY COUNTY, IL								
71	Arts, entertainment, & recreation	6	1 024	268	51	21	30.1	—
MORGAN COUNTY, IL								
71	Arts, entertainment, & recreation	6	1 455	447	114	63	68.7	9.1
MOULTRIE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OGLE COUNTY, IL								
71	Arts, entertainment, & recreation	14	4 182	1 060	143	84	68.7	5.0
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
PEORIA COUNTY, IL								
71	Arts, entertainment, & recreation	48	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	13	7 649	3 186	718	299	20.5	—
7112	Spectator sports	3	4 032	1 339	288	55	D	—
71121	Spectator sports	3	4 032	1 339	288	55	D	—
713	Amusement, gambling, & recreation industries	35	D	D	D	f	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	8 697	3 561	886	282	19.3	—
713940	Fitness & recreational sports centers	10	8 697	3 561	886	282	19.3	—
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	b	D	D
PERRY COUNTY, IL								
71	Arts, entertainment, & recreation	5	790	235	41	25	79.1	—
PIATT COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PIKE COUNTY, IL								
71	Arts, entertainment, & recreation	9	1 909	295	44	35	89.2	2.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POPE COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PULASKI COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PUTNAM COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RANDOLPH COUNTY, IL								
71	Arts, entertainment, & recreation	7	860	238	31	19	84.1	3.5
RICHLAND COUNTY, IL								
71	Arts, entertainment, & recreation	3	537	51	11	11	D	—
ROCK ISLAND COUNTY, IL								
71	Arts, entertainment, & recreation	45	43 027	11 416	2 846	901	21.4	8.2
711	Performing arts, spectator sports, & related industries	11	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
71110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	a	D	D
71121	Spectator sports	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	33	34 086	9 896	2 514	800	18.7	4.1
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
ST. CLAIR COUNTY, IL								
71	Arts, entertainment, & recreation	78	189 932	39 742	9 198	2 041	13.6	1.8
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7112	Spectator sports	9	D	D	D	b	D	D
71121	Spectator sports	9	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71391	Golf courses & country clubs	13	26 736	4 532	662	224	77.6	—
713910	Golf courses & country clubs	13	26 736	4 532	662	224	77.6	—
71394	Fitness & recreational sports centers	21	D	D	D	e	D	D
713940	Fitness & recreational sports centers	21	D	D	D	e	D	D
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
SALINE COUNTY, IL								
71	Arts, entertainment, & recreation	3	482	87	14	6	D	—

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							From administrative records ¹	Estimated ²
SANGAMON COUNTY, IL								
71	Arts, entertainment, & recreation	62	48 090	9 946	2 118	705	20.7	12.8
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	52	D	D	D	f	D	D
7131	Amusement parks & arcades	7	3 781	955	175	74	46.3	—
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	42	D	D	D	f	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	13	5 490	1 876	466	199	5.7	36.4
713940	Fitness & recreational sports centers	13	5 490	1 876	466	199	5.7	36.4
71395	Bowling centers	5	4 636	1 362	324	149	2.5	23.8
713950	Bowling centers	5	4 636	1 362	324	149	2.5	23.8
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
SCHUYLER COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SCOTT COUNTY, IL								
71	Arts, entertainment, & recreation	3	578	135	27	17	92.9	7.1
SHELBY COUNTY, IL								
71	Arts, entertainment, & recreation	7	3 932	779	134	41	21.0	5.5
713	Amusement, gambling, & recreation industries	7	3 932	779	134	41	21.0	5.5
7139	Other amusement & recreation services	7	3 932	779	134	41	21.0	5.5
STARK COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STEPHENSON COUNTY, IL								
71	Arts, entertainment, & recreation	7	999	152	27	24	65.4	—
TAZEWELL COUNTY, IL								
71	Arts, entertainment, & recreation	35	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
UNION COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
VERMILION COUNTY, IL								
71	Arts, entertainment, & recreation	18	4 520	1 085	262	129	38.2	1.5
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
WABASH COUNTY, IL								
71	Arts, entertainment, & recreation	5	539	130	40	22	57.7	2.6
WARREN COUNTY, IL								
71	Arts, entertainment, & recreation	6	390	85	12	11	85.1	9.2
WASHINGTON COUNTY, IL								
71	Arts, entertainment, & recreation	5	1 652	476	99	23	26.8	4.4
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAYNE COUNTY, IL								
71	Arts, entertainment, & recreation	6	703	225	38	12	38.1	61.9
WHITE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WHITESIDE COUNTY, IL								
71	Arts, entertainment, & recreation	20	8 484	2 062	414	173	50.6	9.6
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
WILL COUNTY, IL								
71	Arts, entertainment, & recreation	100	387 129	85 260	19 813	4 358	2.6	1.6
711	Performing arts, spectator sports, & related industries	27	28 710	6 009	1 416	247	7.4	10.0
7112	Spectator sports	12	26 960	5 482	1 287	208	4.2	10.6
71121	Spectator sports	12	26 960	5 482	1 287	208	4.2	10.6
711212	Racetracks	2	D	D	D	c	D	D
711219	Other spectator sports	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	73	358 419	79 251	18 397	4 111	2.2	1.0
7132	Gambling industries	4	D	D	D	h	D	D
71321	Casinos (except casino hotels)	2	D	D	D	h	D	D
713210	Casinos (except casino hotels)	2	D	D	D	h	D	D
7139	Other amusement & recreation services	66	D	D	D	f	D	D
71391	Golf courses & country clubs	17	20 203	6 618	853	282	9.4	1.6
713910	Golf courses & country clubs	17	20 203	6 618	853	282	9.4	1.6
71394	Fitness & recreational sports centers	16	D	D	D	c	D	D
713940	Fitness & recreational sports centers	16	D	D	D	c	D	D
71395	Bowling centers	14	D	D	D	c	D	D
713950	Bowling centers	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	a	D	D
WILLIAMSON COUNTY, IL								
71	Arts, entertainment, & recreation	28	7 102	2 030	377	185	34.1	38.1
713	Amusement, gambling, & recreation industries	23	6 300	1 905	363	177	37.3	43.0
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 825	349	101	51	26.5	63.7
713940	Fitness & recreational sports centers	6	1 825	349	101	51	26.5	63.7
WINNEBAGO COUNTY, IL								
71	Arts, entertainment, & recreation	74	27 613	7 393	1 844	791	35.3	2.4
711	Performing arts, spectator sports, & related industries	20	D	D	D	c	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	54	D	D	D	f	D	D
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	D	D	D	c	D	D
713940	Fitness & recreational sports centers	21	D	D	D	c	D	D
71395	Bowling centers	11	8 969	3 053	799	343	3.2	—
713950	Bowling centers	11	8 969	3 053	799	343	3.2	—
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
WOODFORD COUNTY, IL								
71	Arts, entertainment, & recreation	9	3 638	946	158	80	69.6	2.0
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABINGDON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ADDISON, IL								
71	Arts, entertainment, & recreation	9	2 825	753	165	57	86.3	6.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
ALEDO, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ALGONQUIN, IL *								
71	Arts, entertainment, & recreation	4	3 179	844	102	42	40.7	—
713	Amusement, gambling, & recreation industries	4	3 179	844	102	42	40.7	—
7139	Other amusement & recreation services	4	3 179	844	102	42	40.7	—
ALGONQUIN, IL (MCHENRY COUNTY PART) *								
71	Arts, entertainment, & recreation	4	3 179	844	102	42	40.7	—
713	Amusement, gambling, & recreation industries	4	3 179	844	102	42	40.7	—
7139	Other amusement & recreation services	4	3 179	844	102	42	40.7	—
ALORTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ALSIP, IL								
71	Arts, entertainment, & recreation	3	1 389	199	45	7	D	—
ALTON, IL								
71	Arts, entertainment, & recreation	11	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	9	7 931	2 586	551	231	23.5	—
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	2 966	766	169	53	30.6	—
713990	All other amusement & recreation industries	4	2 966	766	169	53	30.6	—
ANNA, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ANTIOCH, IL								
71	Arts, entertainment, & recreation	5	1 902	554	69	49	59.4	—
713	Amusement, gambling, & recreation industries	5	1 902	554	69	49	59.4	—
7139	Other amusement & recreation services	5	1 902	554	69	49	59.4	—
ARCOLA, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ARLINGTON HEIGHTS, IL *								
71	Arts, entertainment, & recreation	23	35 664	9 060	1 342	398	4.2	3.1
711	Performing arts, spectator sports, & related industries	13	D	D	D	e	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ARLINGTON HEIGHTS, IL (COOK COUNTY PART) *							
71	Arts, entertainment, & recreation	23	35 664	9 060	1 342	398	4.2	3.1
711	Performing arts, spectator sports, & related industries	13	D	D	D	e	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
	AUBURN, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	AURORA, IL *							
71	Arts, entertainment, & recreation	20	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	4 620	1 319	261	123	35.8	5.1
713940	Fitness & recreational sports centers	8	4 620	1 319	261	123	35.8	5.1
	AURORA, IL (DUPAGE COUNTY PART) *							
71	Arts, entertainment, & recreation	9	4 494	1 239	225	97	21.7	8.6
713	Amusement, gambling, & recreation industries	9	4 494	1 239	225	97	21.7	8.6
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
	AURORA, IL (KANE COUNTY PART) *							
71	Arts, entertainment, & recreation	11	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	BARRINGTON, IL *							
71	Arts, entertainment, & recreation	11	6 291	1 920	266	84	26.1	6.2
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	BARRINGTON, IL (COOK COUNTY PART) *							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BARRINGTON, IL (LAKE COUNTY PART) *							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	BARRINGTON HILLS, IL *							
71	Arts, entertainment, & recreation	3	199	52	10	2	65.8	34.2
	BARRINGTON HILLS, IL (COOK COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BARRINGTON HILLS, IL (MCHENRY COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BARTLETT, IL *							
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BARTLETT, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
BARTLETT, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BARTONVILLE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BATAVIA, IL *								
71	Arts, entertainment, & recreation	6	2 323	695	198	112	25.2	14.6
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
7139405	Roller skating rinks	1	D	D	D	b	D	D
BATAVIA, IL (KANE COUNTY PART) *								
71	Arts, entertainment, & recreation	6	2 323	695	198	112	25.2	14.6
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
7139405	Roller skating rinks	1	D	D	D	b	D	D
BEARDSTOWN, IL								
71	Arts, entertainment, & recreation	3	210	24	8	3	18.1	81.9
BELLEVILLE, IL								
71	Arts, entertainment, & recreation	13	7 111	2 004	446	220	4.5	23.6
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 343	852	206	124	9.0	.9
713940	Fitness & recreational sports centers	6	2 343	852	206	124	9.0	.9
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
BELVIDERE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BENSENVILLE, IL *								
71	Arts, entertainment, & recreation	5	2 516	573	79	13	17.8	5.7
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
BENSENVILLE, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BENSENVILLE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
BENTON, IL								
71	Arts, entertainment, & recreation	4	644	77	18	12	84.9	—
BERWYN, IL								
71	Arts, entertainment, & recreation	6	5 074	1 671	379	65	11.1	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BETHALTO, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BLOOMINGDALE, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BLOOMINGTON, IL								
71	Arts, entertainment, & recreation	19	8 265	1 794	408	226	50.2	1.4
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 197	657	150	98	57.6	5.3
713940	Fitness & recreational sports centers	8	2 197	657	150	98	57.6	5.3
BLUE ISLAND, IL								
71	Arts, entertainment, & recreation	5	2 062	624	147	49	92.6	1.2
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BOLINGBROOK, IL *								
71	Arts, entertainment, & recreation	7	1 880	547	118	54	6.6	36.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BOLINGBROOK, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOLINGBROOK, IL (WILL COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BOURBONNAIS, IL								
71	Arts, entertainment, & recreation	5	1 334	335	47	41	78.9	10.9
BRADLEY, IL								
71	Arts, entertainment, & recreation	4	1 058	345	76	35	32.5	23.7
BRAIDWOOD, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BREESE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRIDGEVIEW, IL								
71	Arts, entertainment, & recreation	5	1 759	428	131	41	46.7	—
713	Amusement, gambling, & recreation industries	5	1 759	428	131	41	46.7	—
BROADVIEW, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BROOKFIELD, IL								
71	Arts, entertainment, & recreation	4	430	80	20	7	80.0	20.0
BUFFALO GROVE, IL *								
71	Arts, entertainment, & recreation	15	5 574	1 116	150	76	45.8	8.9
711	Performing arts, spectator sports, & related industries	8	3 243	658	73	32	20.0	2.3
713	Amusement, gambling, & recreation industries	7	2 331	458	77	44	81.7	18.1
7139	Other amusement & recreation services	7	2 331	458	77	44	81.7	18.1
71394	Fitness & recreational sports centers	4	2 037	334	62	36	79.1	20.8
713940	Fitness & recreational sports centers	4	2 037	334	62	36	79.1	20.8

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BUFFALO GROVE, IL (COOK COUNTY PART) *							
71	Arts, entertainment, & recreation	8	4 416	798	112	66	42.4	1.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	BUFFALO GROVE, IL (LAKE COUNTY PART) *							
71	Arts, entertainment, & recreation	7	1 158	318	38	10	58.9	36.5
	BURBANK, IL							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71312	Amusement arcades	1	D	D	D	b	D	D
713120	Amusement arcades	1	D	D	D	b	D	D
	BURNHAM, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BURR RIDGE, IL *							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BURR RIDGE, IL (COOK COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BURR RIDGE, IL (DUPAGE COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BUSHNELL, IL							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	CAHOKIA, IL							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
	CAIRO, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CALUMET CITY, IL							
71	Arts, entertainment, & recreation	5	5 996	1 107	291	98	27.9	—
713	Amusement, gambling, & recreation industries	5	5 996	1 107	291	98	27.9	—
7139	Other amusement & recreation services	5	5 996	1 107	291	98	27.9	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
	CANTON, IL							
71	Arts, entertainment, & recreation	4	1 416	342	87	39	48.7	—
	CARBONDALE, IL							
71	Arts, entertainment, & recreation	7	1 899	284	34	16	4.4	15.9
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
	CARLINVILLE, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CARLYLE, IL							
71	Arts, entertainment, & recreation	3	2 496	872	157	82	D	—
713	Amusement, gambling, & recreation industries	3	2 496	872	157	82	D	—
7139	Other amusement & recreation services	3	2 496	872	157	82	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARMI, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAROL STREAM, IL								
71	Arts, entertainment, & recreation	9	5 116	2 117	483	201	3.7	36.6
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	2 507	950	216	111	—	—
713940	Fitness & recreational sports centers	3	2 507	950	216	111	—	—
CARPENTERSVILLE, IL								
71	Arts, entertainment, & recreation	3	1 015	277	74	34	D	—
CARTERVILLE, IL								
71	Arts, entertainment, & recreation	6	3 631	1 099	268	122	28.6	65.7
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
CARY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
CASEY, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CASEY, IL (CLARK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CASEYVILLE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CENTRALIA, IL *								
71	Arts, entertainment, & recreation	5	1 674	824	127	5	36.5	—
CENTRALIA, IL (MARION COUNTY PART) *								
71	Arts, entertainment, & recreation	5	1 674	824	127	5	36.5	—
CENTREVILLE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHAMPAIGN, IL								
71	Arts, entertainment, & recreation	22	6 919	2 489	574	280	10.7	14.7
713	Amusement, gambling, & recreation industries	16	5 909	2 122	494	236	9.6	17.2
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
CHANNAHON, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHANNAHON, IL (WILL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHARLESTON, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CHATHAM, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHESTER, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHICAGO, IL *								
71	Arts, entertainment, & recreation	563	863 975	361 119	67 889	7 547	9.6	7.4
711	Performing arts, spectator sports, & related industries	311	590 815	293 390	53 354	3 073	9.1	2.3
7111	Performing arts companies	92	60 194	20 076	4 250	1 160	16.9	3.0
71111	Theater companies & dinner theaters	34	31 518	12 416	2 997	740	17.9	.5
711110	Theater companies & dinner theaters	34	31 518	12 416	2 997	740	17.9	.5
7111102	Theater companies	32	D	D	D	f	D	D
71113	Musical groups & artists	51	26 862	7 072	1 105	313	16.6	6.0
711130	Musical groups & artists	51	26 862	7 072	1 105	313	16.6	6.0
7111309	Other music groups & artists	50	D	D	D	e	D	D
7112	Spectator sports	19	311 829	225 001	39 813	831	1.0	.3
71121	Spectator sports	19	311 829	225 001	39 813	831	1.0	.3
711211	Sports teams & clubs	4	306 581	223 190	39 446	805	—	—
7112112	Baseball clubs	2	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	14	D	D	D	a	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	34	147 117	17 177	3 760	614	15.2	3.8
71131	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	23	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	23	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1
71141	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1
711410	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1
7115	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
71151	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
711510	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
713	Amusement, gambling, & recreation industries	250	D	D	D	h	D	D
7131	Amusement parks & arcades	16	4 956	1 016	262	130	24.5	8.5
71312	Amusement arcades	16	4 956	1 016	262	130	24.5	8.5
713120	Amusement arcades	16	4 956	1 016	262	130	24.5	8.5
7132	Gambling industries	7	46 587	5 056	1 236	319	—	19.5
71329	Other gambling industries	6	D	D	D	e	D	D
713290	Other gambling industries	6	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	e	D	D
7139	Other amusement & recreation services	227	D	D	D	h	D	D
71391	Golf courses & country clubs	11	14 456	5 360	1 023	286	—	48.3
713910	Golf courses & country clubs	11	14 456	5 360	1 023	286	—	48.3
71393	Marinas	18	15 637	3 119	490	111	2.2	7.7
713930	Marinas	18	15 637	3 119	490	111	2.2	7.7
71394	Fitness & recreational sports centers	104	137 730	39 657	8 327	2 878	7.3	17.9
713940	Fitness & recreational sports centers	104	137 730	39 657	8 327	2 878	7.3	17.9
71395	Bowling centers	25	12 522	3 698	961	352	34.7	6.2
713950	Bowling centers	25	12 522	3 698	961	352	34.7	6.2
71399	All other amusement & recreation industries	69	D	D	D	e	D	D
713990	All other amusement & recreation industries	69	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	27	26 035	6 002	1 491	216	30.9	13.0
CHICAGO, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	563	863 975	361 119	67 889	7 547	9.6	7.4
711	Performing arts, spectator sports, & related industries	311	590 815	293 390	53 354	3 073	9.1	2.3
7111	Performing arts companies	92	60 194	20 076	4 250	1 160	16.9	3.0
71111	Theater companies & dinner theaters	34	31 518	12 416	2 997	740	17.9	.5
711110	Theater companies & dinner theaters	34	31 518	12 416	2 997	740	17.9	.5
7111102	Theater companies	32	D	D	D	f	D	D
71113	Musical groups & artists	51	26 862	7 072	1 105	313	16.6	6.0
711130	Musical groups & artists	51	26 862	7 072	1 105	313	16.6	6.0
7111309	Other music groups & artists	50	D	D	D	e	D	D
7112	Spectator sports	19	311 829	225 001	39 813	831	1.0	.3
71121	Spectator sports	19	311 829	225 001	39 813	831	1.0	.3
711211	Sports teams & clubs	4	306 581	223 190	39 446	805	—	—
7112112	Baseball clubs	2	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	14	D	D	D	a	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	34	147 117	17 177	3 760	614	15.2	3.8
71131	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	23	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	23	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1
71141	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1
711410	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	CHICAGO, IL (COOK COUNTY PART) *—Con.							
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7115	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
71151	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
711510	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
713	Amusement, gambling, & recreation industries	250	D	D	D	h	D	D
7131	Amusement parks & arcades	16	4 956	1 016	262	130	24.5	8.5
71312	Amusement arcades	16	4 956	1 016	262	130	24.5	8.5
713120	Amusement arcades	16	4 956	1 016	262	130	24.5	8.5
7132	Gambling industries	7	46 587	5 056	1 236	319	—	19.5
71329	Other gambling industries	6	D	D	D	e	D	D
713290	Other gambling industries	6	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	e	D	D
7139	Other amusement & recreation services	227	D	D	D	h	D	D
71391	Golf courses & country clubs	11	14 456	5 360	1 023	286	—	48.3
713910	Golf courses & country clubs	11	14 456	5 360	1 023	286	—	48.3
71393	Marinas	18	15 637	3 119	490	111	2.2	7.7
713930	Marinas	18	15 637	3 119	490	111	2.2	7.7
71394	Fitness & recreational sports centers	104	137 730	39 657	8 327	2 878	7.3	17.9
713940	Fitness & recreational sports centers	104	137 730	39 657	8 327	2 878	7.3	17.9
71395	Bowling centers	25	12 522	3 698	961	352	34.7	6.2
713950	Bowling centers	25	12 522	3 698	961	352	34.7	6.2
71399	All other amusement & recreation industries	69	D	D	D	e	D	D
713990	All other amusement & recreation industries	69	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	27	26 035	6 002	1 491	216	30.9	13.0
	CHICAGO HEIGHTS, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	CHICAGO RIDGE, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	CHILLICOTHE, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CHRISTOPHER, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CICERO, IL							
71	Arts, entertainment, & recreation	24	79 936	10 938	2 455	575	16.0	.2
711	Performing arts, spectator sports, & related industries	20	77 842	10 464	2 339	546	16.4	.2
7112	Spectator sports	18	D	D	D	e	D	D
71121	Spectator sports	18	D	D	D	e	D	D
711212	Racetracks	5	73 601	8 835	1 953	368	16.1	—
7112123	Horse racetrack operation	5	73 601	8 835	1 953	368	16.1	—
711219	Other spectator sports	13	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	2 094	474	116	29	—	3.0
7139	Other amusement & recreation services	4	2 094	474	116	29	—	3.0
	CLARENDON HILLS, IL							
71	Arts, entertainment, & recreation	4	516	251	31	5	61.2	38.8
	CLINTON, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	COAL CITY, IL *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	COAL CITY, IL (GRUNDY COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
COLLINSVILLE, IL *								
71	Arts, entertainment, & recreation	9	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	f	D	D
7112	Spectator sports	2	D	D	D	f	D	D
71121	Spectator sports	2	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	7	2 820	758	180	63	7.2	51.1
7139	Other amusement & recreation services	7	2 820	758	180	63	7.2	51.1
COLLINSVILLE, IL (MADISON COUNTY PART) *								
71	Arts, entertainment, & recreation	9	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	f	D	D
7112	Spectator sports	2	D	D	D	f	D	D
71121	Spectator sports	2	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	7	2 820	758	180	63	7.2	51.1
7139	Other amusement & recreation services	7	2 820	758	180	63	7.2	51.1
COLUMBIA, IL *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
COLUMBIA, IL (MONROE COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
COUNTRYSIDE, IL								
71	Arts, entertainment, & recreation	5	4 535	889	211	77	10.0	14.6
713	Amusement, gambling, & recreation industries	5	4 535	889	211	77	10.0	14.6
7139	Other amusement & recreation services	5	4 535	889	211	77	10.0	14.6
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
CREST HILL, IL								
71	Arts, entertainment, & recreation	4	990	248	42	27	62.7	37.3
CRESTWOOD, IL								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
CRETE, IL								
71	Arts, entertainment, & recreation	4	4 025	1 324	223	68	3.1	-
713	Amusement, gambling, & recreation industries	4	4 025	1 324	223	68	3.1	-
7139	Other amusement & recreation services	3	D	D	D	b	D	D
CREVE COEUR, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CRYSTAL LAKE, IL								
71	Arts, entertainment, & recreation	15	8 445	1 701	396	200	39.2	1.9
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 707	634	172	123	42.1	3.5
713940	Fitness & recreational sports centers	6	2 707	634	172	123	42.1	3.5
DANVILLE, IL								
71	Arts, entertainment, & recreation	8	2 806	684	185	80	22.1	.9
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
DARIEN, IL								
71	Arts, entertainment, & recreation	10	8 213	2 233	468	176	12.1	—
713	Amusement, gambling, & recreation industries	6	7 508	2 111	435	167	5.1	—
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
DECATUR, IL								
71	Arts, entertainment, & recreation	16	5 632	2 040	536	213	9.7	10.6
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71395	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
713950	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
DEERFIELD, IL *								
71	Arts, entertainment, & recreation	11	11 033	3 301	802	247	3.2	10.5
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
DEERFIELD, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
DEERFIELD, IL (LAKE COUNTY PART) *								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
DEKALB, IL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
DES PLAINES, IL								
71	Arts, entertainment, & recreation	11	3 457	1 111	245	87	44.8	10.2
713	Amusement, gambling, & recreation industries	8	2 952	902	200	84	47.4	12.0
7139	Other amusement & recreation services	7	D	D	D	b	D	D
DIXON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DOLTON, IL								
71	Arts, entertainment, & recreation	6	1 162	329	119	40	33.9	38.0
DOWNERS GROVE, IL								
71	Arts, entertainment, & recreation	15	5 850	1 784	465	192	55.3	—
711	Performing arts, spectator sports, & related industries	5	1 963	609	164	31	98.6	—
713	Amusement, gambling, & recreation industries	10	3 887	1 175	301	161	33.4	—
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 763	622	145	88	6.4	—
713940	Fitness & recreational sports centers	4	1 763	622	145	88	6.4	—
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
DU QUOIN, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
DWIGHT, IL *								
71	Arts, entertainment, & recreation	3	355	77	11	6	100.0	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DWIGHT, IL (LIVINGSTON COUNTY PART) *								
71	Arts, entertainment, & recreation	3	355	77	11	6	100.0	—
EAST ALTON, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
EAST DUNDEE, IL *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
EAST DUNDEE, IL (KANE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
EAST MOLINE, IL								
71	Arts, entertainment, & recreation	7	6 788	958	200	95	2.3	6.9
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
EAST PEORIA, IL								
71	Arts, entertainment, & recreation	5	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
EAST ST. LOUIS, IL								
71	Arts, entertainment, & recreation	2	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
EDWARDSVILLE, IL								
71	Arts, entertainment, & recreation	6	747	223	63	40	97.3	—
EFFINGHAM, IL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
ELGIN, IL *								
71	Arts, entertainment, & recreation	17	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 020	575	152	77	100.0	—
713940	Fitness & recreational sports centers	5	2 020	575	152	77	100.0	—
ELGIN, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	7	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
ELGIN, IL (KANE COUNTY PART) *								
71	Arts, entertainment, & recreation	10	3 372	975	251	87	100.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
ELK GROVE VILLAGE, IL *								
71	Arts, entertainment, & recreation	8	5 817	1 177	314	65	2.2	7.7
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
ELK GROVE VILLAGE, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
ELK GROVE VILLAGE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
ELMHURST, IL *								
71	Arts, entertainment, & recreation	8	4 818	1 781	501	123	29.5	2.0
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
ELMHURST, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	8	4 818	1 781	501	123	29.5	2.0
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
EUREKA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EVANSTON, IL								
71	Arts, entertainment, & recreation	29	8 424	2 988	614	157	24.7	1.4
711	Performing arts, spectator sports, & related industries	21	3 704	1 573	292	29	53.1	—
713	Amusement, gambling, & recreation industries	8	4 720	1 415	322	128	2.5	2.5
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
EVERGREEN PARK, IL								
71	Arts, entertainment, & recreation	5	5 359	1 179	262	116	68.4	6.9
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
FAIRBURY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FAIRFIELD, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
FAIRVIEW HEIGHTS, IL								
71	Arts, entertainment, & recreation	10	21 703	2 716	477	183	87.9	1.0
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
FARMINGTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLORA, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FLOSSMOOR, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
FOREST PARK, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FOX LAKE, IL *								
71	Arts, entertainment, & recreation	9	7 231	1 512	275	54	4.6	—
713	Amusement, gambling, & recreation industries	9	7 231	1 512	275	54	4.6	—
7139	Other amusement & recreation services	9	7 231	1 512	275	54	4.6	—
71393	Marinas	6	6 224	1 201	217	37	3.0	—
713930	Marinas	6	6 224	1 201	217	37	3.0	—
FOX LAKE, IL (LAKE COUNTY PART) *								
71	Arts, entertainment, & recreation	9	7 231	1 512	275	54	4.6	—
713	Amusement, gambling, & recreation industries	9	7 231	1 512	275	54	4.6	—
7139	Other amusement & recreation services	9	7 231	1 512	275	54	4.6	—
71393	Marinas	6	6 224	1 201	217	37	3.0	—
713930	Marinas	6	6 224	1 201	217	37	3.0	—
FOX RIVER GROVE, IL *								
71	Arts, entertainment, & recreation	3	332	29	9	3	75.9	24.1
FOX RIVER GROVE, IL (MCHENRY COUNTY PART) *								
71	Arts, entertainment, & recreation	3	332	29	9	3	75.9	24.1
FRANKFORT, IL								
71	Arts, entertainment, & recreation	5	4 965	1 805	307	73	2.9	24.9
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
FRANKLIN PARK, IL								
71	Arts, entertainment, & recreation	3	670	118	35	17	D	53.4
FREEBURG, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FREEPORT, IL								
71	Arts, entertainment, & recreation	3	542	73	12	7	D	—
FULTON, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GALENA, IL								
71	Arts, entertainment, & recreation	4	552	113	7	6	60.1	5.3

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							From administrative records ¹	Estimated ²
GALESBURG, IL								
71	Arts, entertainment, & recreation	12	3 050	543	142	77	58.6	8.6
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
GALVA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GENESEO, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GENEVA, IL								
71	Arts, entertainment, & recreation	8	5 107	1 923	207	34	27.4	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
GIBSON, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
GILLESPIE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLEN CARBON, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
GLENCOE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLENDALE HEIGHTS, IL								
71	Arts, entertainment, & recreation	7	9 539	1 708	467	189	3.5	41.7
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
GLEN ELLYN, IL								
71	Arts, entertainment, & recreation	9	2 105	761	93	54	11.5	—
713	Amusement, gambling, & recreation industries	3	1 536	522	48	42	—	—
7139	Other amusement & recreation services	3	1 536	522	48	42	—	—
GLENVIEW, IL								
71	Arts, entertainment, & recreation	31	15 891	7 249	812	206	23.4	1.2
711	Performing arts, spectator sports, & related industries	26	13 291	6 482	601	137	20.6	1.4
7112	Spectator sports	14	10 419	5 365	416	97	17.1	1.5
71121	Spectator sports	14	10 419	5 365	416	97	17.1	1.5
711219	Other spectator sports	14	10 419	5 365	416	97	17.1	1.5
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	2 600	767	211	69	37.2	—
GLENWOOD, IL								
71	Arts, entertainment, & recreation	3	2 632	645	143	55	D	—
713	Amusement, gambling, & recreation industries	3	2 632	645	143	55	D	—
7139	Other amusement & recreation services	3	2 632	645	143	55	D	—
GODFREY, IL								
71	Arts, entertainment, & recreation	5	1 051	155	31	12	54.4	5.6

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							From administrative records ¹	Estimated ²
GRANITE CITY, IL								
71	Arts, entertainment, & recreation	7	3 086	1 089	259	62	43.7	.6
713	Amusement, gambling, & recreation industries	7	3 086	1 089	259	62	43.7	.6
7139	Other amusement & recreation services	7	3 086	1 089	259	62	43.7	.6
GRAYSLAKE, IL								
71	Arts, entertainment, & recreation	4	1 068	433	101	46	43.3	—
GURNEE, IL								
71	Arts, entertainment, & recreation	9	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
7131	Amusement parks & arcades	1	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
HAMILTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HANOVER PARK, IL *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HANOVER PARK, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HANOVER PARK, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARVARD, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARVEY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARWOOD HEIGHTS, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
HAVANA, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HAWTHORN WOODS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAZEL CREST, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HERRIN, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HICKORY HILLS, IL								
71	Arts, entertainment, & recreation	6	5 275	564	106	47	73.9	23.6
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
HIGHLAND, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HIGHLAND PARK, IL								
71	Arts, entertainment, & recreation	15	6 038	2 376	470	188	32.3	3.9
713	Amusement, gambling, & recreation industries	6	5 309	2 167	432	181	28.4	2.1
7139	Other amusement & recreation services	6	5 309	2 167	432	181	28.4	2.1
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
HIGHWOOD, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HILLSBORO, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HILLSIDE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HINSDALE, IL *								
71	Arts, entertainment, & recreation	13	3 478	1 328	300	31	58.9	21.0
713	Amusement, gambling, & recreation industries	7	2 260	536	132	19	67.7	32.3
7139	Other amusement & recreation services	7	2 260	536	132	19	67.7	32.3
71394	Fitness & recreational sports centers	4	1 449	385	106	10	100.0	—
713940	Fitness & recreational sports centers	4	1 449	385	106	10	100.0	—
HINSDALE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	13	3 478	1 328	300	31	58.9	21.0
713	Amusement, gambling, & recreation industries	7	2 260	536	132	19	67.7	32.3
7139	Other amusement & recreation services	7	2 260	536	132	19	67.7	32.3
71394	Fitness & recreational sports centers	4	1 449	385	106	10	100.0	—
713940	Fitness & recreational sports centers	4	1 449	385	106	10	100.0	—
HOFFMAN ESTATES, IL *								
71	Arts, entertainment, & recreation	15	10 011	2 844	629	194	27.6	9.1
711	Performing arts, spectator sports, & related industries	7	1 340	258	63	21	26.0	15.8
713	Amusement, gambling, & recreation industries	8	8 671	2 586	566	173	27.9	8.0
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
HOFFMAN ESTATES, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	15	10 011	2 844	629	194	27.6	9.1
711	Performing arts, spectator sports, & related industries	7	1 340	258	63	21	26.0	15.8
713	Amusement, gambling, & recreation industries	8	8 671	2 586	566	173	27.9	8.0
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
HOMETOWN, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HOMEWOOD, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
HOOPESTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HUNTLEY, IL *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HUNTLEY, IL (MCHENRY COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
INVERNESS, IL								
71	Arts, entertainment, & recreation	4	372	69	14	4	97.0	3.0

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ISLAND LAKE, IL *							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	ISLAND LAKE, IL (LAKE COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	ISLAND LAKE, IL (MCHENRY COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ITASCA, IL							
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
	JACKSONVILLE, IL							
71	Arts, entertainment, & recreation	6	1 455	447	114	63	68.7	9.1
	JERSEYVILLE, IL							
71	Arts, entertainment, & recreation	5	934	190	23	8	27.2	33.2
	JOHNSBURG, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	JOHNSTON CITY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	JOLIET, IL *							
71	Arts, entertainment, & recreation	16	D	D	D	h	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	h	D	D
7132	Gambling industries	4	D	D	D	h	D	D
71321	Casinos (except casino hotels)	2	D	D	D	h	D	D
713210	Casinos (except casino hotels)	2	D	D	D	h	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
	JOLIET, IL (WILL COUNTY PART) *							
71	Arts, entertainment, & recreation	16	D	D	D	h	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	h	D	D
7132	Gambling industries	4	D	D	D	h	D	D
71321	Casinos (except casino hotels)	2	D	D	D	h	D	D
713210	Casinos (except casino hotels)	2	D	D	D	h	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
	JUSTICE, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	KANKAKEE, IL							
71	Arts, entertainment, & recreation	8	5 905	1 246	411	102	7.9	18.2
713	Amusement, gambling, & recreation industries	8	5 905	1 246	411	102	7.9	18.2
7139	Other amusement & recreation services	8	5 905	1 246	411	102	7.9	18.2
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
	KEWANEE, IL							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	LA GRANGE, IL							
71	Arts, entertainment, & recreation	3	406	138	32	10	100.0	—

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							From administrative records ¹	Estimated ²
LA GRANGE PARK, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LAKE BARRINGTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAKE BLUFF, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKE FOREST, IL								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	3 962	1 604	277	68	28.5	12.5
7139	Other amusement & recreation services	6	3 962	1 604	277	68	28.5	12.5
LAKE IN THE HILLS, IL								
71	Arts, entertainment, & recreation	6	3 923	1 315	204	74	15.7	7.0
713	Amusement, gambling, & recreation industries	6	3 923	1 315	204	74	15.7	7.0
7139	Other amusement & recreation services	6	3 923	1 315	204	74	15.7	7.0
LAKE VILLA, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
LAKE ZURICH, IL								
71	Arts, entertainment, & recreation	5	3 158	870	174	49	32.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LANSING, IL								
71	Arts, entertainment, & recreation	9	3 867	1 037	212	68	7.5	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
LA SALLE, IL								
71	Arts, entertainment, & recreation	5	2 034	454	66	28	54.6	—
LEBANON, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEMONT, IL *								
71	Arts, entertainment, & recreation	9	14 188	3 113	461	141	11.8	—
713	Amusement, gambling, & recreation industries	9	14 188	3 113	461	141	11.8	—
7139	Other amusement & recreation services	9	14 188	3 113	461	141	11.8	—
71391	Golf courses & country clubs	6	12 614	2 696	390	122	.8	—
713910	Golf courses & country clubs	6	12 614	2 696	390	122	.8	—
LEMONT, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	9	14 188	3 113	461	141	11.8	—
713	Amusement, gambling, & recreation industries	9	14 188	3 113	461	141	11.8	—
7139	Other amusement & recreation services	9	14 188	3 113	461	141	11.8	—
71391	Golf courses & country clubs	6	12 614	2 696	390	122	.8	—
713910	Golf courses & country clubs	6	12 614	2 696	390	122	.8	—
LENA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LE ROY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIBERTYVILLE, IL								
71	Arts, entertainment, & recreation	9	3 520	1 047	315	124	84.2	—
713	Amusement, gambling, & recreation industries	5	3 060	925	284	121	87.5	—
7139	Other amusement & recreation services	5	3 060	925	284	121	87.5	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LINCOLN, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LINCOLNSHIRE, IL								
71	Arts, entertainment, & recreation	6	36 944	5 672	914	111	12.2	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
LINCOLNWOOD, IL								
71	Arts, entertainment, & recreation	9	1 170	374	77	13	58.5	.9
LINDENHURST, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LISLE, IL								
71	Arts, entertainment, & recreation	9	1 801	567	50	90	27.7	.4
LOCKPORT, IL								
71	Arts, entertainment, & recreation	6	1 196	387	149	49	11.1	28.3
LOMBARD, IL								
71	Arts, entertainment, & recreation	16	49 758	4 976	1 254	380	4.4	8.8
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
LONG GROVE, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
LOVES PARK, IL								
71	Arts, entertainment, & recreation	17	7 142	1 880	454	229	26.7	.4
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
LYNWOOD, IL								
71	Arts, entertainment, & recreation	4	903	176	49	33	—	8.1

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							From administrative records ¹	Estimated ²
LYONS, IL								
71	Arts, entertainment, & recreation	3	3 520	1 256	199	47	—	—
713	Amusement, gambling, & recreation industries	3	3 520	1 256	199	47	—	—
7139	Other amusement & recreation services	3	3 520	1 256	199	47	—	—
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
MCHENRY, IL								
71	Arts, entertainment, & recreation	9	4 330	1 470	253	73	17.4	4.4
713	Amusement, gambling, & recreation industries	9	4 330	1 470	253	73	17.4	4.4
7139	Other amusement & recreation services	9	4 330	1 470	253	73	17.4	4.4
MACOMB, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MADISON, IL *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
MADISON, IL (ST. CLAIR COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
MAHOMET, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MANTENO, IL								
71	Arts, entertainment, & recreation	3	469	100	23	11	100.0	—
MARENGO, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARION, IL *								
71	Arts, entertainment, & recreation	13	1 926	686	76	44	8.2	10.2
MARION, IL (WILLIAMSON COUNTY PART) *								
71	Arts, entertainment, & recreation	13	1 926	686	76	44	8.2	10.2
MARKHAM, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARQUETTE HEIGHTS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARSEILLES, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARYVILLE, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MATTESON, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MATTESON, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
MATTOON, IL								
71	Arts, entertainment, & recreation	7	1 185	149	44	17	45.2	51.0
MAYWOOD, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MELROSE PARK, IL								
71	Arts, entertainment, & recreation	9	12 351	2 845	453	117	17.2	1.5
713	Amusement, gambling, & recreation industries	9	12 351	2 845	453	117	17.2	1.5
7131	Amusement parks & arcades	1	D	D	D	a	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	3 494	729	173	21	D	—
713990	All other amusement & recreation industries	3	3 494	729	173	21	D	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	3 494	729	173	21	D	—
MENDOTA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
METROPOLIS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MIDLOTHIAN, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILAN, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MILLSTADT, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOKENA, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MOLINE, IL								
71	Arts, entertainment, & recreation	16	6 600	1 163	296	103	75.1	18.0
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	1 794	398	108	42	83.8	—
713990	All other amusement & recreation industries	7	1 794	398	108	42	83.8	—
MOMENCE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONMOUTH, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONTGOMERY, IL *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MONTGOMERY, IL (KANE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
MONTICELLO, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MORRIS, IL								
71	Arts, entertainment, & recreation	7	3 976	1 388	359	48	51.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
MORRISON, IL								
71	Arts, entertainment, & recreation	4	910	54	20	21	28.8	71.2
MORTON, IL								
71	Arts, entertainment, & recreation	7	1 788	398	126	67	50.4	1.5
MORTON GROVE, IL								
71	Arts, entertainment, & recreation	7	7 268	1 000	280	102	3.8	12.3
713	Amusement, gambling, & recreation industries	7	7 268	1 000	280	102	3.8	12.3
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MOUNT CARMEL, IL								
71	Arts, entertainment, & recreation	5	539	130	40	22	57.7	2.6
MOUNT MORRIS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT PROSPECT, IL								
71	Arts, entertainment, & recreation	6	5 742	1 407	302	92	1.5	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
MOUNT VERNON, IL								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
MOUNT ZION, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MUNDELEIN, IL								
71	Arts, entertainment, & recreation	9	6 074	1 282	239	72	31.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MURPHYSBORO, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NAPERVILLE, IL *								
71	Arts, entertainment, & recreation	33	21 965	6 927	1 478	650	11.5	25.0
713	Amusement, gambling, & recreation industries	22	20 924	6 648	1 438	606	10.2	26.3
7139	Other amusement & recreation services	21	D	D	D	f	D	D
71391	Golf courses & country clubs	4	7 796	2 394	336	143	11.6	4.0
713910	Golf courses & country clubs	4	7 796	2 394	336	143	11.6	4.0
71394	Fitness & recreational sports centers	9	7 909	2 703	730	307	11.5	49.0
713940	Fitness & recreational sports centers	9	7 909	2 703	730	307	11.5	49.0
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
NAPERVILLE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	29	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	f	D	D
7139	Other amusement & recreation services	19	D	D	D	f	D	D
71394	Fitness & recreational sports centers	9	7 909	2 703	730	307	11.5	49.0
713940	Fitness & recreational sports centers	9	7 909	2 703	730	307	11.5	49.0
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
NAPERVILLE, IL (WILL COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
NASHVILLE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW BADEN, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW BADEN, IL (CLINTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW LENOX, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
NEWTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NILES, IL								
71	Arts, entertainment, & recreation	9	3 051	811	196	98	2.9	43.9
713	Amusement, gambling, & recreation industries	6	2 870	734	180	96	2.1	46.6
7139	Other amusement & recreation services	6	2 870	734	180	96	2.1	46.6
NOKOMIS, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORMAL, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORRIDGE, IL								
71	Arts, entertainment, & recreation	4	1 323	247	45	32	36.7	40.7
NORTH AURORA, IL								
71	Arts, entertainment, & recreation	3	4 119	1 302	314	90	D	—
713	Amusement, gambling, & recreation industries	3	4 119	1 302	314	90	D	—
7139	Other amusement & recreation services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTHBROOK, IL								
71	Arts, entertainment, & recreation	25	20 178	9 749	1 213	551	33.0	9.8
711	Performing arts, spectator sports, & related industries	12	7 049	5 366	223	64	16.4	5.9
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	13 129	4 383	990	487	41.8	11.9
7139	Other amusement & recreation services	13	13 129	4 383	990	487	41.8	11.9
71394	Fitness & recreational sports centers	5	2 584	1 431	374	126	34.9	21.1
713940	Fitness & recreational sports centers	5	2 584	1 431	374	126	34.9	21.1
71399	All other amusement & recreation industries	5	D	D	D	e	D	D
713990	All other amusement & recreation industries	5	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
NORTH CHICAGO, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTHFIELD, IL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
OAK BROOK, IL *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OAK BROOK, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OAK FOREST, IL								
71	Arts, entertainment, & recreation	4	1 180	314	67	18	36.9	51.2
OAK LAWN, IL								
71	Arts, entertainment, & recreation	6	5 420	1 279	307	77	2.9	1.9
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	5 161	1 256	300	72	—	—
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
OAK PARK, IL								
71	Arts, entertainment, & recreation	19	4 634	1 293	208	88	55.0	12.1
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	2 680	552	116	55	37.3	16.9
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
O'FALLON, IL								
71	Arts, entertainment, & recreation	7	4 598	1 852	235	149	8.9	3.2
713	Amusement, gambling, & recreation industries	7	4 598	1 852	235	149	8.9	3.2
7139	Other amusement & recreation services	6	D	D	D	c	D	D
OGLESBY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OLNEY, IL								
71	Arts, entertainment, & recreation	3	537	51	11	11	D	—
OLYMPIA FIELDS, IL								
71	Arts, entertainment, & recreation	3	471	93	20	6	89.0	11.0

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							From administrative records ¹	Estimated ²
ORLAND HILLS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
ORLAND PARK, IL *								
71	Arts, entertainment, & recreation	16	18 073	5 640	1 170	515	7.3	.2
713	Amusement, gambling, & recreation industries	14	D	D	D	f	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
71312	Amusement arcades	3	D	D	D	c	D	D
713120	Amusement arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	4 921	1 010	218	95	2.1	—
713940	Fitness & recreational sports centers	4	4 921	1 010	218	95	2.1	—
71399	All other amusement & recreation industries	5	1 839	505	138	33	50.4	—
713990	All other amusement & recreation industries	5	1 839	505	138	33	50.4	—
ORLAND PARK, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	16	18 073	5 640	1 170	515	7.3	.2
713	Amusement, gambling, & recreation industries	14	D	D	D	f	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
71312	Amusement arcades	3	D	D	D	c	D	D
713120	Amusement arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	4 921	1 010	218	95	2.1	—
713940	Fitness & recreational sports centers	4	4 921	1 010	218	95	2.1	—
71399	All other amusement & recreation industries	5	1 839	505	138	33	50.4	—
713990	All other amusement & recreation industries	5	1 839	505	138	33	50.4	—
OSWEGO, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OTTAWA, IL								
71	Arts, entertainment, & recreation	8	1 799	431	94	40	67.8	15.0
713	Amusement, gambling, & recreation industries	8	1 799	431	94	40	67.8	15.0
7139	Other amusement & recreation services	8	1 799	431	94	40	67.8	15.0
PALATINE, IL								
71	Arts, entertainment, & recreation	26	11 530	2 864	664	209	18.3	39.8
711	Performing arts, spectator sports, & related industries	10	1 564	547	79	25	63.6	36.4
713	Amusement, gambling, & recreation industries	16	9 966	2 317	585	184	11.2	40.3
7139	Other amusement & recreation services	16	9 966	2 317	585	184	11.2	40.3
71394	Fitness & recreational sports centers	11	5 351	1 788	449	138	6.5	3.3
713940	Fitness & recreational sports centers	11	5 351	1 788	449	138	6.5	3.3
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D
PALOS HEIGHTS, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PALOS HILLS, IL								
71	Arts, entertainment, & recreation	9	3 079	985	226	91	18.3	6.7
713	Amusement, gambling, & recreation industries	6	2 403	800	174	72	23.4	.2
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PALOS PARK, IL								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
PANA, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PARIS, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PARK FOREST, IL *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PARK FOREST, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PARK FOREST, IL (WILL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PARK RIDGE, IL								
71	Arts, entertainment, & recreation	9	5 258	2 418	407	88	18.3	8.4
713	Amusement, gambling, & recreation industries	3	4 429	1 950	363	80	D	9.9
7139	Other amusement & recreation services	3	4 429	1 950	363	80	D	9.9
PAXTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PEKIN, IL *								
71	Arts, entertainment, & recreation	7	1 535	466	101	59	22.8	19.2
713	Amusement, gambling, & recreation industries	7	1 535	466	101	59	22.8	19.2
PEKIN, IL (TAZEWELL COUNTY PART) *								
71	Arts, entertainment, & recreation	7	1 535	466	101	59	22.8	19.2
713	Amusement, gambling, & recreation industries	7	1 535	466	101	59	22.8	19.2
PEORIA, IL								
71	Arts, entertainment, & recreation	33	28 728	9 587	2 115	690	24.5	4.6
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
PEORIA HEIGHTS, IL *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PEORIA HEIGHTS, IL (PEORIA COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PEOTONE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PERU, IL								
71	Arts, entertainment, & recreation	7	2 018	569	143	81	10.3	.8
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
PITTSFIELD, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PLAINFIELD, IL								
71	Arts, entertainment, & recreation	4	1 096	225	54	42	53.9	—
PONTIAC, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PONTOON BEACH, IL								
71	Arts, entertainment, & recreation	4	933	200	57	29	90.9	—
PRINCETON, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PROSPECT HEIGHTS, IL								
71	Arts, entertainment, & recreation	5	416	59	19	19	34.9	62.3
QUINCY, IL								
71	Arts, entertainment, & recreation	16	3 746	1 108	280	173	82.5	—
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
RANTOUL, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RED BUD, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RICHTON PARK, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RIVERDALE, IL								
71	Arts, entertainment, & recreation	3	653	130	18	2	77.0	23.0
RIVER FOREST, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
RIVER GROVE, IL								
71	Arts, entertainment, & recreation	4	1 762	483	150	45	18.0	—
713	Amusement, gambling, & recreation industries	4	1 762	483	150	45	18.0	—
7139	Other amusement & recreation services	4	1 762	483	150	45	18.0	—
RIVERSIDE, IL								
71	Arts, entertainment, & recreation	3	989	311	94	24	D	—
RIVERWOODS, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROBBINS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROBINSON, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
ROCHELLE, IL								
71	Arts, entertainment, & recreation	4	1 421	381	69	37	94.2	—

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							From administrative records ¹	Estimated ²
ROCK FALLS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROCKFORD, IL								
71	Arts, entertainment, & recreation	45	16 651	4 225	1 089	429	39.1	3.9
711	Performing arts, spectator sports, & related industries	14	5 434	1 199	376	105	65.1	6.3
713	Amusement, gambling, & recreation industries	31	11 217	3 026	713	324	26.6	2.7
7139	Other amusement & recreation services	27	10 310	2 773	638	281	28.7	2.9
71394	Fitness & recreational sports centers	14	3 997	784	196	120	41.6	5.0
713940	Fitness & recreational sports centers	14	3 997	784	196	120	41.6	5.0
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
ROCK ISLAND, IL								
71	Arts, entertainment, & recreation	12	24 643	8 106	2 106	530	4.7	7.6
711	Performing arts, spectator sports, & related industries	4	4 333	1 123	281	94	—	43.4
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	20 310	6 983	1 825	436	5.7	—
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
ROCKTON, IL								
71	Arts, entertainment, & recreation	3	673	233	20	7	100.0	—
ROLLING MEADOWS, IL								
71	Arts, entertainment, & recreation	7	9 158	3 088	743	322	—	—
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	5 593	2 062	565	248	—	—
713940	Fitness & recreational sports centers	3	5 593	2 062	565	248	—	—
ROMEOVILLE, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
ROSELLE, IL *								
71	Arts, entertainment, & recreation	6	3 608	914	183	77	85.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	2 474	571	118	52	D	—
ROSELLE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	6	3 608	914	183	77	85.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	2 474	571	118	52	D	—
ROSEMONT, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
ROUND LAKE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROUND LAKE BEACH, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ROUND LAKE PARK, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RUSHVILLE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. CHARLES, IL *								
71	Arts, entertainment, & recreation	12	5 550	811	156	60	58.0	2.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
ST. CHARLES, IL (KANE COUNTY PART) *								
71	Arts, entertainment, & recreation	12	5 550	811	156	60	58.0	2.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
SALEM, IL								
71	Arts, entertainment, & recreation	5	1 410	122	37	23	100.0	—
SANDWICH, IL *								
71	Arts, entertainment, & recreation	5	715	199	58	20	45.3	—
SANDWICH, IL (DEKALB COUNTY PART) *								
71	Arts, entertainment, & recreation	5	715	199	58	20	45.3	—
SAUK VILLAGE, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SAUK VILLAGE, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SAVANNA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SAVOY, IL								
71	Arts, entertainment, & recreation	4	1 703	435	115	54	16.3	—
713	Amusement, gambling, & recreation industries	4	1 703	435	115	54	16.3	—
7139	Other amusement & recreation services	4	1 703	435	115	54	16.3	—
SCHAUMBURG, IL *								
71	Arts, entertainment, & recreation	15	16 933	3 421	861	326	12.4	4.2
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	5 916	1 196	315	121	29.7	12.1
713940	Fitness & recreational sports centers	6	5 916	1 196	315	121	29.7	12.1
SCHAUMBURG, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	14	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	5 916	1 196	315	121	29.7	12.1
713940	Fitness & recreational sports centers	6	5 916	1 196	315	121	29.7	12.1
SCHAUMBURG, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SCHILLER PARK, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHELBYVILLE, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
SHILOH, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SKOKIE, IL								
71	Arts, entertainment, & recreation	34	11 334	2 588	631	266	39.9	9.8
711	Performing arts, spectator sports, & related industries	16	D	D	D	c	D	D
7111	Performing arts companies	5	1 924	513	99	66	52.7	—
71113	Musical groups & artists	5	1 924	513	99	66	52.7	—
711130	Musical groups & artists	5	1 924	513	99	66	52.7	—
7111309	Other music groups & artists	5	1 924	513	99	66	52.7	—
713	Amusement, gambling, & recreation industries	17	7 472	1 467	395	156	34.6	14.8
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	4 864	663	140	79	34.0	10.2
713940	Fitness & recreational sports centers	6	4 864	663	140	79	34.0	10.2
SOUTH BELOIT, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SOUTH CHICAGO HEIGHTS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SOUTH ELGIN, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTH HOLLAND, IL								
71	Arts, entertainment, & recreation	5	1 288	387	52	15	82.0	—
SPARTA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGFIELD, IL								
71	Arts, entertainment, & recreation	45	39 709	7 789	1 728	553	20.6	14.8
711	Performing arts, spectator sports, & related industries	6	1 616	207	33	8	91.7	8.2
713	Amusement, gambling, & recreation industries	39	38 093	7 582	1 695	545	17.6	15.1
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
SPRING GROVE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRING VALLEY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
STEGER, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
STEGER, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STERLING, IL								
71	Arts, entertainment, & recreation	4	2 128	620	145	45	8.5	—
713	Amusement, gambling, & recreation industries	4	2 128	620	145	45	8.5	—
7139	Other amusement & recreation services	4	2 128	620	145	45	8.5	—
STICKNEY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STONE PARK, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
STREAMWOOD, IL								
71	Arts, entertainment, & recreation	5	2 880	970	257	93	33.1	7.9
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
STREATOR, IL *								
71	Arts, entertainment, & recreation	6	1 889	382	107	33	23.3	25.5
713	Amusement, gambling, & recreation industries	6	1 889	382	107	33	23.3	25.5
7139	Other amusement & recreation services	6	1 889	382	107	33	23.3	25.5
STREATOR, IL (LA SALLE COUNTY PART) *								
71	Arts, entertainment, & recreation	6	1 889	382	107	33	23.3	25.5
713	Amusement, gambling, & recreation industries	6	1 889	382	107	33	23.3	25.5
7139	Other amusement & recreation services	6	1 889	382	107	33	23.3	25.5
SUGAR GROVE, IL								
71	Arts, entertainment, & recreation	3	1 017	239	52	10	100.0	—
SUMMIT, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SWANSEA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SYCAMORE, IL								
71	Arts, entertainment, & recreation	4	1 122	304	49	24	100.0	—
TAYLORVILLE, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
TILTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TINLEY PARK, IL *								
71	Arts, entertainment, & recreation	14	29 899	4 169	560	208	3.1	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 588	1 063	230	93	10.9	—
713940	Fitness & recreational sports centers	5	2 588	1 063	230	93	10.9	—

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							From administrative records ¹	Estimated ²
TINLEY PARK, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 588	1 063	230	93	10.9	—
713940	Fitness & recreational sports centers	5	2 588	1 063	230	93	10.9	—
TINLEY PARK, IL (WILL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TRENTON, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TROY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TUSCOLA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
URBANA, IL								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
VERNON HILLS, IL								
71	Arts, entertainment, & recreation	14	8 269	2 339	421	143	36.7	6.3
713	Amusement, gambling, & recreation industries	11	7 556	1 861	309	135	34.4	6.9
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	2 330	784	78	24	100.0	—
713990	All other amusement & recreation industries	4	2 330	784	78	24	100.0	—
VILLA PARK, IL								
71	Arts, entertainment, & recreation	4	1 387	289	46	11	100.0	—
VIRDEN, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
VIRDEN, IL (MACOUPIN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
WADSWORTH, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
WARRENVILLE, IL								
71	Arts, entertainment, & recreation	3	1 077	449	115	35	D	35.7
WASHINGTON, IL								
71	Arts, entertainment, & recreation	3	704	187	35	20	100.0	—
WATERLOO, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WATSEKA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WAUCONDA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAUKEGAN, IL								
71	Arts, entertainment, & recreation	18	9 528	3 084	750	312	27.3	19.5
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
WESTCHESTER, IL								
71	Arts, entertainment, & recreation	4	268	100	21	4	56.7	43.3
WEST CHICAGO, IL								
71	Arts, entertainment, & recreation	5	7 338	1 661	300	100	10.5	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
WEST DUNDEE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WESTERN SPRINGS, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
WEST FRANKFORT, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WESTMONT, IL								
71	Arts, entertainment, & recreation	11	5 272	1 627	388	152	25.3	—
713	Amusement, gambling, & recreation industries	7	4 597	1 453	347	139	16.0	—
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 920	799	194	72	—	—
713940	Fitness & recreational sports centers	4	1 920	799	194	72	—	—
WEST PEORIA, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WHEATON, IL								
71	Arts, entertainment, & recreation	9	8 007	2 675	745	194	4.0	51.7
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
WHEELING, IL *								
71	Arts, entertainment, & recreation	7	1 949	522	80	29	20.6	14.2
WHEELING, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	7	1 949	522	80	29	20.6	14.2
WHITE HALL, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILLOWBROOK, IL								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
WILLOW SPRINGS, IL								
71	Arts, entertainment, & recreation	4	1 835	456	109	58	9.9	.5
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WILMETTE, IL								
71	Arts, entertainment, & recreation	18	2 593	913	142	21	62.9	2.0
711	Performing arts, spectator sports, & related industries	12	1 387	633	105	13	68.9	3.6
WILMINGTON, IL								
71	Arts, entertainment, & recreation	3	417	39	9	8	100.0	—
WINNETKA, IL								
71	Arts, entertainment, & recreation	8	3 416	1 495	244	21	14.1	25.1
711	Performing arts, spectator sports, & related industries	5	1 966	1 153	190	8	24.4	—
WINTHROP HARBOR, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
WOOD DALE, IL								
71	Arts, entertainment, & recreation	3	1 711	507	123	26	D	—
713	Amusement, gambling, & recreation industries	3	1 711	507	123	26	D	—
7139	Other amusement & recreation services	3	1 711	507	123	26	D	—
WOODRIDGE, IL *								
71	Arts, entertainment, & recreation	8	9 845	2 981	572	249	17.5	—
713	Amusement, gambling, & recreation industries	4	9 319	2 849	523	242	13.4	—
7139	Other amusement & recreation services	4	9 319	2 849	523	242	13.4	—
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
WOODRIDGE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	8	9 845	2 981	572	249	17.5	—
713	Amusement, gambling, & recreation industries	4	9 319	2 849	523	242	13.4	—
7139	Other amusement & recreation services	4	9 319	2 849	523	242	13.4	—
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
WOOD RIVER, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WOODSTOCK, IL								
71	Arts, entertainment, & recreation	7	4 126	1 242	109	104	13.8	1.0
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
WORTH, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
YORKVILLE, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ZION, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF ADAMS COUNTY, IL								
71	Arts, entertainment, & recreation	5	1 211	212	38	18	46.1	—
BALANCE OF BOND COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF BOONE COUNTY, IL							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF BROWN COUNTY, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF BUREAU COUNTY, IL							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF CALHOUN COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CARROLL COUNTY, IL							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF CASS COUNTY, IL							
71	Arts, entertainment, & recreation	5	601	73	15	12	55.7	43.4
	BALANCE OF CHAMPAIGN COUNTY, IL							
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
	BALANCE OF CLARK COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CLAY COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CLINTON COUNTY, IL							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF COLES COUNTY, IL							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
	BALANCE OF COOK COUNTY, IL							
71	Arts, entertainment, & recreation	26	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71391	Golf courses & country clubs	7	12 385	3 329	331	106	4.0	.6
713910	Golf courses & country clubs	7	12 385	3 329	331	106	4.0	.6
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
	BALANCE OF CRAWFORD COUNTY, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DEKALB COUNTY, IL							
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
	BALANCE OF DE WITT COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF DOUGLAS COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF DUPAGE COUNTY, IL								
71	Arts, entertainment, & recreation	23	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	13	7 580	2 247	424	157	33.8	13.2
71394	Fitness & recreational sports centers	4	1 429	586	162	88	35.8	64.2
713940	Fitness & recreational sports centers	4	1 429	586	162	88	35.8	64.2
71399	All other amusement & recreation industries	5	1 738	335	70	41	10.9	2.6
713990	All other amusement & recreation industries	5	1 738	335	70	41	10.9	2.6
BALANCE OF EDWARDS COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF EFFINGHAM COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FORD COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF FULTON COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF GREENE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GRUNDY COUNTY, IL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF HAMILTON COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HANCOCK COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF HARDIN COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HENDERSON COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF HENRY COUNTY, IL								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF IROQUOIS COUNTY, IL								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF JACKSON COUNTY, IL								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JERSEY COUNTY, IL								
71	Arts, entertainment, & recreation	3	2 788	665	70	23	D	—
713	Amusement, gambling, & recreation industries	3	2 788	665	70	23	D	—
BALANCE OF JO DAVIESS COUNTY, IL								
71	Arts, entertainment, & recreation	15	5 978	3 717	1 351	223	29.6	44.6
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF JOHNSON COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF KANE COUNTY, IL								
71	Arts, entertainment, & recreation	27	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	a	D	D
713940	Fitness & recreational sports centers	4	D	D	D	a	D	D
7139405	Roller skating rinks	2	D	D	D	a	D	D
BALANCE OF KANKAKEE COUNTY, IL								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF KENDALL COUNTY, IL								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF KNOX COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF LAKE COUNTY, IL								
71	Arts, entertainment, & recreation	40	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	5	11 511	3 768	639	168	10.4	5.1
713910	Golf courses & country clubs	5	11 511	3 768	639	168	10.4	5.1
71394	Fitness & recreational sports centers	7	3 168	949	176	95	76.5	4.1
713940	Fitness & recreational sports centers	7	3 168	949	176	95	76.5	4.1
71399	All other amusement & recreation industries	7	2 273	562	95	50	45.6	27.5
713990	All other amusement & recreation industries	7	2 273	562	95	50	45.6	27.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LA SALLE COUNTY, IL								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
BALANCE OF LAWRENCE COUNTY, IL								
71	Arts, entertainment, & recreation	4	503	128	15	35	36.4	—
BALANCE OF LEE COUNTY, IL								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF LIVINGSTON COUNTY, IL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF LOGAN COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MCDONOUGH COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MCHENRY COUNTY, IL								
71	Arts, entertainment, & recreation	25	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
7115	Independent artists, writers, & performers	3	D	D	D	a	D	D
71151	Independent artists, writers, & performers	3	D	D	D	a	D	D
711510	Independent artists, writers, & performers	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71391	Golf courses & country clubs	10	13 948	3 739	493	145	23.0	37.4
713910	Golf courses & country clubs	10	13 948	3 739	493	145	23.0	37.4
BALANCE OF MCLEAN COUNTY, IL								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
BALANCE OF MACON COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF MACOUPIN COUNTY, IL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BALANCE OF MADISON COUNTY, IL								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	a	D	D
713990	All other amusement & recreation industries	6	D	D	D	a	D	D
BALANCE OF MARION COUNTY, IL								
71	Arts, entertainment, & recreation	7	1 707	465	96	73	75.1	24.9
BALANCE OF MARSHALL COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF MASON COUNTY, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MENARD COUNTY, IL							
71	Arts, entertainment, & recreation	3	545	152	25	14	91.9	8.1
	BALANCE OF MONROE COUNTY, IL							
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
	BALANCE OF MONTGOMERY COUNTY, IL							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF MOULTRIE COUNTY, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF OGLE COUNTY, IL							
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	BALANCE OF PEORIA COUNTY, IL							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
	BALANCE OF PERRY COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PIATT COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PIKE COUNTY, IL							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
	BALANCE OF POPE COUNTY, IL							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF PULASKI COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PUTNAM COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF RANDOLPH COUNTY, IL							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF ROCK ISLAND COUNTY, IL							
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	3 520	899	200	146	73.4	—
7139	Other amusement & recreation services	6	3 520	899	200	146	73.4	—
	BALANCE OF ST. CLAIR COUNTY, IL							
71	Arts, entertainment, & recreation	25	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
	BALANCE OF SALINE COUNTY, IL							
71	Arts, entertainment, & recreation	3	482	87	14	6	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SANGAMON COUNTY, IL								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
BALANCE OF SCHUYLER COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SCOTT COUNTY, IL								
71	Arts, entertainment, & recreation	3	578	135	27	17	92.9	7.1
BALANCE OF SHELBY COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF STARK COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF STEPHENSON COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF TAZEWELL COUNTY, IL								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	1 985	422	75	44	84.7	1.9
7139	Other amusement & recreation services	9	1 985	422	75	44	84.7	1.9
BALANCE OF VERMILION COUNTY, IL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BALANCE OF WARREN COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WHITESIDE COUNTY, IL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF WILL COUNTY, IL								
71	Arts, entertainment, & recreation	35	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7112	Spectator sports	8	D	D	D	c	D	D
71121	Spectator sports	8	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71391	Golf courses & country clubs	11	8 631	2 542	231	97	22.1	.4
713910	Golf courses & country clubs	11	8 631	2 542	231	97	22.1	.4
BALANCE OF WILLIAMSON COUNTY, IL								
71	Arts, entertainment, & recreation	6	1 186	168	21	15	83.7	-
BALANCE OF WINNEBAGO COUNTY, IL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF WOODFORD COUNTY, IL							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

ILLINOIS

Algonquin is in Kane and McHenry Counties.

Arlington Heights is in Cook and Lake Counties; it annexed into Lake County prior to 1990, but this change was not submitted to the Census Bureau until April 1995.

Aurora is in DuPage, Kane, Kendall, and Will Counties; it annexed into Kendall and Will Counties in December 1995.

Barrington is in Cook and Lake Counties.

Barrington Hills is in Cook, Kane, Lake, and McHenry Counties.

Bartlett is in Cook, DuPage, and Kane Counties.

Batavia is in DuPage and Kane Counties.

Bedford Park does not qualify as a "place" for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Bensenville is in Cook and DuPage Counties.

Bolingbrook is in DuPage and Will Counties.

Buffalo Grove is in Cook and Lake Counties.

Burr Ridge is in Cook and DuPage Counties.

Casey is in Clark and Cumberland Counties.

Centralia is in Clinton, Marion, and Washington Counties.

Channahon is in Grundy and Will Counties.

Chicago is in Cook and DuPage Counties.

Coal City is in Grundy and Will Counties.

Coal Valley is in Henry and Rock Island Counties.

Collinsville is in Madison and St. Clair Counties.

Colona resulted from the merger of Green Rock (reported in the 1992 Economic Census) and Colona (not populous enough for separate tabulation in the 1992 Economic Census) in May 1995.

Columbia is in Monroe and St. Clair Counties; it annexed into St. Clair County in January 1993.

Deerfield is in Cook and Lake Counties.

Dwight is in Grundy and Livingston Counties.

East Dundee is in Cook and Kane Counties.

Elgin is in Cook and Kane Counties.

Elk Grove Village is in Cook and DuPage Counties.

Elmhurst is in Cook and DuPage Counties; it annexed into Cook County in July 1992.

Fox Lake is in Lake and McHenry Counties.

Fox River Grove is in Lake and McHenry Counties.

Hanover Park is in Cook and DuPage Counties.

Hinsdale is in Cook and DuPage Counties.

Hoffman Estates is in Cook and Kane Counties.

Huntley is in Kane and McHenry Counties.

Island Lake is in Lake and McHenry Counties.

Joliet is in Kendall and Will Counties; it annexed into Kendall County in June 1996.

Lemont is in Cook, DuPage, and Will Counties.

Madison is in Madison and St. Clair Counties.

Marion is in Johnson and Williamson Counties; it annexed into Johnson County in September 1993.

Matteson is in Cook and Will Counties; it annexed into Will County in February 1990, but this change was not submitted to the Census Bureau until May 1995.

Minooka is in Grundy and Will Counties.

Montgomery is in Kane and Kendall Counties.

Naperville is in DuPage and Will Counties.

New Baden is in Clinton and St. Clair Counties.

Oak Brook is in Cook and DuPage Counties.

Orland Park is in Cook and Will Counties; it annexed into Will County in January 1996.

Park Forest is in Cook and Will Counties.

Pekin is in Peoria and Tazewell Counties.

Peoria Heights is in Peoria, Tazewell, and Woodford Counties.

Roselle is in Cook and DuPage Counties.

St. Charles is in DuPage and Kane Counties.

Sandwich is in DeKalb and Kendall Counties.

Sauk Village is in Cook and Will Counties.

Schaumburg is in Cook and DuPage Counties.

Steger is in Cook and Will Counties.

Streator is in La Salle and Livingston Counties.

Tinley Park is in Cook and Will Counties.

University Park is in Cook and Will Counties.

Virden is in Macoupin and Sangamon Counties.

West Peoria was incorporated in November 1993.

Wheeling is in Cook and Lake Counties.

Woodridge is in Cook, DuPage, and Will Counties; it annexed into Cook County in June 1993.

Appendix E. Metropolitan Areas

ILLINOIS

Bloomington—Normal, IL MSA

McLean County, IL

Champaign—Urbana, IL MSA

Champaign County, IL

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Gary, IN PMSA

Lake County, IN

Porter County, IN

Kankakee, IL PMSA

Kankakee County, IL

Kenosha, WI PMSA

Kenosha County, WI

Davenport—Moline—Rock Island, IA—IL MSA

Henry County, IL

Rock Island County, IL

Scott County, IA

Decatur, IL MSA

Macon County, IL

Kankakee, IL PMSA

Kankakee County, IL

Peoria—Pekin, IL MSA

Peoria County, IL

Tazewell County, IL

Woodford County, IL

Rockford, IL MSA

Boone County, IL

Ogle County, IL

Winnebago County, IL

St. Louis, MO—IL MSA

Clinton County, IL

Jersey County, IL

Madison County, IL

Monroe County, IL

St. Clair County, IL

Franklin County, MO

Jefferson County, MO

Lincoln County, MO

St. Charles County, MO

St. Louis County, MO

Warren County, MO

St. Louis, MO (IC)

Springfield, IL MSA

Menard County, IL

Sangamon County, IL

Indiana

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Arts, Entertainment, and Recreation
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
INDIANA								
71	Arts, entertainment, & recreation	1 500	1 918 337	516 082	115 249	24 903	9.1	2.9
711	Performing arts, spectator sports, & related industries	327	580 278	189 293	46 873	4 007	5.2	2.8
7111	Performing arts companies	67	67 493	8 068	1 731	627	3.6	1.0
71111	Theater companies & dinner theaters	20	19 408	4 506	999	346	5.5	.4
711110	Theater companies & dinner theaters	20	19 408	4 506	999	346	5.5	.4
7111102	Theater companies	16	D	D	D	b	D	D
7111103	Dinner theaters	4	D	D	D	e	D	D
71112	Dance companies	2	D	D	D	b	D	D
711120	Dance companies	2	D	D	D	b	D	D
71113	Musical groups & artists	44	47 698	3 501	719	248	2.9	1.2
711130	Musical groups & artists	44	47 698	3 501	719	248	2.9	1.2
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	43	D	D	D	c	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	104	429 619	164 852	42 006	2 352	3.7	3.2
71121	Spectator sports	104	429 619	164 852	42 006	2 352	3.7	3.2
711211	Sports teams & clubs	10	139 492	109 192	31 153	811	—	—
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	3	D	D	D	c	D	D
7112119	Other professional sports clubs	6	D	D	D	f	D	D
711212	Racetracks	28	128 237	23 205	3 652	870	5.3	.7
7112122	Auto racetrack operation	27	D	D	D	e	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
711219	Other spectator sports	66	161 890	32 455	7 201	671	5.6	8.0
7112191	Professional athletes	11	4 357	1 095	198	39	35.9	7.9
7112192	Racing (except racetrack operation)	55	157 533	31 360	7 003	632	4.8	8.0
7113	Promoters of performing arts, sports, & similar events	49	61 860	8 224	1 604	610	7.8	1.0
71131	Promoters of performing arts, sports, & similar events w/facility	12	27 697	2 414	497	155	6.1	.2
711310	Promoters of performing arts, sports, & similar events w/facility	12	27 697	2 414	497	155	6.1	.2
71132	Promoters of performing arts, sports, & similar events w/o facil	37	34 163	5 810	1 107	455	9.3	1.5
711320	Promoters of performing arts, sports, & similar events w/o facil	37	34 163	5 810	1 107	455	9.3	1.5
7114	Agents/managers for artists, athletes, & other public figures	25	6 173	2 575	455	205	42.2	11.2
71141	Agents/managers for artists, athletes, & other public figures	25	6 173	2 575	455	205	42.2	11.2
711410	Agents/managers for artists, athletes, & other public figures	25	6 173	2 575	455	205	42.2	11.2
7115	Independent artists, writers, & performers	82	15 133	5 574	1 077	213	28.9	3.3
71151	Independent artists, writers, & performers	82	15 133	5 574	1 077	213	28.9	3.3
711510	Independent artists, writers, & performers	82	15 133	5 574	1 077	213	28.9	3.3
712	Museums, historical sites, & similar institutions	8	1 530	539	107	41	30.1	7.8
7121	Museums, historical sites, & similar institutions	8	1 530	539	107	41	30.1	7.8
71211	Museums	3	85	29	3	5	32.9	67.1
712110	Museums	3	85	29	3	5	32.9	67.1
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	a	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 165	1 336 529	326 250	68 269	20 855	10.8	3.0
7131	Amusement parks & arcades	74	76 201	23 005	4 676	1 733	7.4	6.6
71311	Amusement & theme parks	8	54 242	17 338	3 350	1 014	—	3.8
713110	Amusement & theme parks	8	54 242	17 338	3 350	1 014	—	3.8
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	7	D	D	D	g	D	D
71312	Amusement arcades	66	21 959	5 667	1 326	719	25.7	13.7
713120	Amusement arcades	66	21 959	5 667	1 326	719	25.7	13.7
7132	Gambling industries	10	802 036	172 736	36 428	7 517	.1	—
71321	Casinos (except casino hotels)	7	D	D	D	i	D	D
713210	Casinos (except casino hotels)	7	D	D	D	i	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	1 081	458 292	130 509	27 165	11 605	30.0	7.5
71391	Golf courses & country clubs	276	153 940	46 927	7 195	2 686	35.0	8.2
713910	Golf courses & country clubs	276	153 940	46 927	7 195	2 686	35.0	8.2
71392	Skiing facilities	3	D	D	D	e	D	D
713920	Skiing facilities	3	D	D	D	e	D	D
71393	Marinas	54	30 583	4 512	831	213	27.2	3.8
713930	Marinas	54	30 583	4 512	831	213	27.2	3.8
71394	Fitness & recreational sports centers	321	101 887	33 075	7 713	4 185	30.5	11.5
713940	Fitness & recreational sports centers	321	101 887	33 075	7 713	4 185	30.5	11.5
7139404	Ice skating rinks	3	2 550	807	162	70	—	—
7139405	Roller skating rinks	31	11 003	2 974	820	642	36.8	12.1
71395	Bowling centers	177	86 407	25 435	6 709	2 949	23.5	4.1
713950	Bowling centers	177	86 407	25 435	6 709	2 949	23.5	4.1

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	INDIANA—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	250	D	D	D	g	D	D
713990	All other amusement & recreation industries	250	D	D	D	g	D	D
7139901	Dance studios & halls	7	1 971	676	153	56	3.5	—
7139902	Concession operators of amusement devices & rides	17	4 060	683	129	48	8.4	56.6
7139904	Miniature golf courses	33	5 797	1 402	183	117	37.1	.5
7139905	Coin-operated amusement devices (except slot machine operation)	71	38 661	8 532	1 926	368	24.2	2.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	INDIANA								
	Arts, entertainment, & recreation	412	413 318	272 534	111 161	23 882	7 464	14.7	3.9
711	Performing arts, spectator sports, & related industries	101	61 241	60 652	23 311	5 929	1 388	10.1	11.0
7111	Performing arts companies	65	43 268	43 046	20 697	5 353	1 248	2.4	2.2
71111	Theater companies & dinner theaters	25	11 806	11 802	4 430	1 079	215	1.9	2.8
711110	Theater companies & dinner theaters	25	11 806	11 802	4 430	1 079	215	1.9	2.8
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	23	D	D	D	D	c	D	D
71112	Dance companies	4	3 112	3 073	1 343	360	99	—	—
711120	Dance companies	4	3 112	3 073	1 343	360	99	—	—
71113	Musical groups & artists	31	26 044	25 907	13 883	3 745	848	3.2	2.3
711130	Musical groups & artists	31	26 044	25 907	13 883	3 745	848	3.2	2.3
7111301	Symphony orchestras & chamber music organizations	18	23 664	23 548	13 482	3 658	811	2.7	.1
7111309	Other music groups & artists	13	2 380	2 359	401	87	37	7.6	24.8
71119	Other performing arts companies	5	2 306	2 264	1 041	169	86	—	—
711190	Other performing arts companies	5	2 306	2 264	1 041	169	86	—	—
7111901	Circuses	2	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	36	17 973	17 606	2 614	576	140	28.7	32.2
71131	Promoters of performing arts, sports, & similar events w/facility	4	2 584	2 604	531	125	22	72.3	25.0
711310	Promoters of performing arts, sports, & similar events w/facility	4	2 584	2 604	531	125	22	72.3	25.0
71132	Promoters of performing arts, sports, & similar events w/o facil	32	15 389	15 002	2 083	451	118	21.4	33.5
711320	Promoters of performing arts, sports, & similar events w/o facil	32	15 389	15 002	2 083	451	118	21.4	33.5
712	Museums, historical sites, & similar institutions	93	202 620	72 953	26 919	6 403	1 481	9.3	1.0
7121	Museums, historical sites, & similar institutions	93	202 620	72 953	26 919	6 403	1 481	9.3	1.0
71211	Museums	64	185 081	55 860	20 458	5 006	1 137	8.8	.4
712110	Museums	64	185 081	55 860	20 458	5 006	1 137	8.8	.4
71212	Historical sites	21	3 971	3 396	1 105	238	87	51.1	24.4
712120	Historical sites	21	3 971	3 396	1 105	238	87	51.1	24.4
71213	Zoos & botanical gardens	3	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	5	D	D	D	D	c	D	D
712190	Nature parks & other similar institutions	5	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	218	149 457	138 929	60 931	11 550	4 595	23.9	5.0
7139	Other amusement & recreation services	218	149 457	138 929	60 931	11 550	4 595	23.9	5.0
71391	Golf courses & country clubs	80	105 302	100 787	43 164	7 816	2 427	23.7	1.5
713910	Golf courses & country clubs	80	105 302	100 787	43 164	7 816	2 427	23.7	1.5
71394	Fitness & recreational sports centers	101	35 663	30 502	15 219	3 277	1 925	21.3	12.0
713940	Fitness & recreational sports centers	101	35 663	30 502	15 219	3 277	1 925	21.3	12.0
71399	All other amusement & recreation industries	37	8 492	7 640	2 548	457	243	37.1	18.2
713990	All other amusement & recreation industries	37	8 492	7 640	2 548	457	243	37.1	18.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLOOMINGTON, IN MSA								
71	Arts, entertainment, & recreation	32	11 823	1 474	285	103	11.1	.2
711	Performing arts, spectator sports, & related industries	16	2 655	615	94	31	1.1	—
713	Amusement, gambling, & recreation industries	16	9 168	859	191	72	14.0	.3
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA								
71	Arts, entertainment, & recreation	2 183	3 483 917	1 005 785	194 856	41 579	9.3	4.6
711	Performing arts, spectator sports, & related industries	829	D	D	D	i	D	D
7111	Performing arts companies	197	D	D	D	g	D	D
71111	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies	55	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	107	D	D	D	f	D	D
711130	Musical groups & artists	107	D	D	D	f	D	D
7111309	Other music groups & artists	105	D	D	D	f	D	D
71119	Other performing arts companies	23	D	D	D	e	D	D
711190	Other performing arts companies	23	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	19	D	D	D	c	D	D
7112	Spectator sports	134	D	D	D	h	D	D
71121	Spectator sports	134	D	D	D	h	D	D
711211	Sports teams & clubs	9	397 934	286 424	48 237	1 006	—	—
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	c	D	D
711212	Racetracks	16	D	D	D	g	D	D
7112123	Horse racetrack operation	10	D	D	D	f	D	D
711219	Other spectator sports	109	D	D	D	f	D	D
7112191	Professional athletes	20	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	89	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	78	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
7115	Independent artists, writers, & performers	342	D	D	D	f	D	D
71151	Independent artists, writers, & performers	342	D	D	D	f	D	D
711510	Independent artists, writers, & performers	342	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1 348	D	D	D	k	D	D
7131	Amusement parks & arcades	81	D	D	D	h	D	D
71311	Amusement & theme parks	7	D	D	D	g	D	D
713110	Amusement & theme parks	7	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	g	D	D
71312	Amusement arcades	74	D	D	D	f	D	D
713120	Amusement arcades	74	D	D	D	f	D	D
7132	Gambling industries	27	D	D	D	j	D	D
71321	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
713210	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
71329	Other gambling industries	18	D	D	D	f	D	D
713290	Other gambling industries	18	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	18	D	D	D	f	D	D
7139	Other amusement & recreation services	1 240	D	D	D	j	D	D
71391	Golf courses & country clubs	177	D	D	D	h	D	D
713910	Golf courses & country clubs	177	D	D	D	h	D	D
71393	Marinas	66	D	D	D	e	D	D
713930	Marinas	66	D	D	D	e	D	D
71394	Fitness & recreational sports centers	472	350 018	98 204	22 059	9 301	17.3	14.6
713940	Fitness & recreational sports centers	472	350 018	98 204	22 059	9 301	17.3	14.6
7139404	Ice skating rinks	11	D	D	D	e	D	D
7139405	Roller skating rinks	37	12 280	2 911	790	517	34.9	10.0
71395	Bowling centers	208	D	D	D	h	D	D
713950	Bowling centers	208	D	D	D	h	D	D
71399	All other amusement & recreation industries	315	D	D	D	g	D	D
713990	All other amusement & recreation industries	315	D	D	D	g	D	D
7139901	Dance studios & halls	8	4 954	1 440	319	133	28.0	—
7139902	Concession operators of amusement devices & rides	21	7 109	1 590	225	297	30.3	20.8
7139904	Miniature golf courses	23	5 486	1 238	179	65	28.4	9.7
7139905	Coin-operated amusement devices (except slot machine operation)	89	73 655	17 348	4 221	664	31.0	9.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Chicago, IL PMSA								
71	Arts, entertainment, & recreation	1 979	2 848 586	852 381	163 368	33 398	10.5	5.2
711	Performing arts, spectator sports, & related industries	799	D	D	D	i	D	D
7111	Performing arts companies	190	97 051	30 860	6 484	2 107	19.2	3.5
71111	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies	55	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	102	D	D	D	f	D	D
711130	Musical groups & artists	102	D	D	D	f	D	D
7111309	Other music groups & artists	100	D	D	D	f	D	D
71119	Other performing arts companies	21	D	D	D	e	D	D
711190	Other performing arts companies	21	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	17	D	D	D	c	D	D
7112	Spectator sports	125	602 624	323 891	55 260	2 302	5.0	1.0
71121	Spectator sports	125	602 624	323 891	55 260	2 302	5.0	1.0
711211	Sports teams & clubs	9	397 934	286 424	48 237	1 006	—	—
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	c	D	D
711212	Racetracks	14	D	D	D	f	D	D
7112123	Horse racetrack operation	10	D	D	D	f	D	D
711219	Other spectator sports	102	D	D	D	f	D	D
7112191	Professional athletes	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	83	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	73	230 500	27 529	5 310	878	13.1	2.5
71131	Promoters of performing arts, sports, & similar events w/facility	20	106 240	12 947	2 248	565	13.9	1.0
711310	Promoters of performing arts, sports, & similar events w/facility	20	106 240	12 947	2 248	565	13.9	1.0
71132	Promoters of performing arts, sports, & similar events w/o facil	53	124 260	14 582	3 062	313	12.3	3.9
711320	Promoters of performing arts, sports, & similar events w/o facil	53	124 260	14 582	3 062	313	12.3	3.9
7114	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
7115	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
71151	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
711510	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
712	Museums, historical sites, & similar institutions	5	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1 175	1 794 671	416 645	87 375	26 923	10.0	7.0
7131	Amusement parks & arcades	70	150 390	31 563	4 692	2 548	3.8	2.7
71311	Amusement & theme parks	5	D	D	D	g	D	D
713110	Amusement & theme parks	5	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	g	D	D
71312	Amusement arcades	65	D	D	D	f	D	D
713120	Amusement arcades	65	D	D	D	f	D	D
7132	Gambling industries	22	825 883	153 807	35 355	7 174	.1	2.4
71321	Casinos (except casino hotels)	5	771 716	141 876	32 402	6 446	—	—
713210	Casinos (except casino hotels)	5	771 716	141 876	32 402	6 446	—	—
71329	Other gambling industries	17	54 167	11 931	2 953	728	1.7	37.2
713290	Other gambling industries	17	54 167	11 931	2 953	728	1.7	37.2
7132902	Lottery, bingo, bookie, & other betting operation	17	54 167	11 931	2 953	728	1.7	37.2
7139	Other amusement & recreation services	1 083	818 398	231 275	47 328	17 201	21.1	12.5
71391	Golf courses & country clubs	148	214 275	70 103	10 836	3 627	14.1	9.2
713910	Golf courses & country clubs	148	214 275	70 103	10 836	3 627	14.1	9.2
71393	Marinas	55	33 764	7 282	1 120	252	18.7	7.1
713930	Marinas	55	33 764	7 282	1 120	252	18.7	7.1
71394	Fitness & recreational sports centers	424	330 213	91 019	20 689	8 506	17.2	14.6
713940	Fitness & recreational sports centers	424	330 213	91 019	20 689	8 506	17.2	14.6
7139404	Ice skating rinks	11	D	D	D	e	D	D
7139405	Roller skating rinks	31	D	D	D	e	D	D
71395	Bowling centers	178	108 436	30 771	8 015	2 932	25.9	13.9
713950	Bowling centers	178	108 436	30 771	8 015	2 932	25.9	13.9
71399	All other amusement & recreation industries	277	D	D	D	g	D	D
713990	All other amusement & recreation industries	277	D	D	D	g	D	D
7139901	Dance studios & halls	7	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	20	D	D	D	e	D	D
7139904	Miniature golf courses	18	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	77	D	D	D	f	D	D

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Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Gary, IN PMSA								
71	Arts, entertainment, & recreation	127	568 116	137 214	27 926	6 827	2.7	1.0
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	111	558 735	135 714	27 576	6 677	2.6	1.0
7131	Amusement parks & arcades	8	4 084	2 152	503	130	1.6	—
7132	Gambling industries	4	503 383	117 381	23 918	5 189	—	—
71321	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
713210	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
7139	Other amusement & recreation services	99	51 268	16 181	3 155	1 358	28.0	11.0
71391	Golf courses & country clubs	20	14 230	4 412	632	239	40.9	16.3
713910	Golf courses & country clubs	20	14 230	4 412	632	239	40.9	16.3
71394	Fitness & recreational sports centers	30	15 229	5 803	1 114	575	13.8	5.7
713940	Fitness & recreational sports centers	30	15 229	5 803	1 114	575	13.8	5.7
71395	Bowling centers	17	12 350	3 682	964	377	19.2	4.8
713950	Bowling centers	17	12 350	3 682	964	377	19.2	4.8
71399	All other amusement & recreation industries	24	6 570	1 552	323	125	35.6	28.5
713990	All other amusement & recreation industries	24	6 570	1 552	323	125	35.6	28.5
Kankakee, IL PMSA								
71	Arts, entertainment, & recreation	30	13 673	3 447	861	281	29.8	11.6
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
713940	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
71395	Bowling centers	8	2 585	715	174	76	21.3	44.6
713950	Bowling centers	8	2 585	715	174	76	21.3	44.6
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
Kenosha, WI PMSA								
71	Arts, entertainment, & recreation	47	53 542	12 743	2 701	1 073	9.8	4.9
711	Performing arts, spectator sports, & related industries	13	36 028	7 790	1 511	484	2.8	.4
7111	Performing arts companies	3	D	D	D	a	D	D
71119	Other performing arts companies	2	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	34	17 514	4 953	1 190	589	24.1	14.2
7139	Other amusement & recreation services	32	D	D	D	f	D	D
71394	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
713940	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI-HAMILTON, OH-KY-IN CMSA								
71	Arts, entertainment, & recreation	504	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	121	D	D	D	g	D	D
7111	Performing arts companies	20	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	D	D	D	e	D	D
711110	Theater companies & dinner theaters	9	D	D	D	e	D	D
7111102	Theater companies	7	D	D	D	c	D	D
7112	Spectator sports	29	D	D	D	g	D	D
71121	Spectator sports	29	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	18	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
7115	Independent artists, writers, & performers	45	D	D	D	c	D	D
71151	Independent artists, writers, & performers	45	D	D	D	c	D	D
711510	Independent artists, writers, & performers	45	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	381	D	D	D	i	D	D
7131	Amusement parks & arcades	24	D	D	D	g	D	D
71311	Amusement & theme parks	7	D	D	D	f	D	D
713110	Amusement & theme parks	7	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	f	D	D
71312	Amusement arcades	17	D	D	D	e	D	D
713120	Amusement arcades	17	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	355	D	D	D	i	D	D
71391	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
713910	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
71393	Marinas	19	D	D	D	b	D	D
713930	Marinas	19	D	D	D	b	D	D
71394	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
713940	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
7139405	Roller skating rinks	14	3 678	1 137	305	163	17.9	25.8
71395	Bowling centers	49	D	D	D	f	D	D
713950	Bowling centers	49	D	D	D	f	D	D
71399	All other amusement & recreation industries	80	D	D	D	f	D	D
713990	All other amusement & recreation industries	80	D	D	D	f	D	D
7139901	Dance studios & halls	4	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	8	3 276	775	133	59	14.4	1.1
7139905	Coin-operated amusement devices (except slot machine operation)	21	16 503	4 143	978	226	7.4	—
Cincinnati, OH-KY-IN PMSA								
71	Arts, entertainment, & recreation	430	660 826	218 287	31 283	8 146	8.8	2.9
711	Performing arts, spectator sports, & related industries	106	D	D	D	g	D	D
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
711110	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
7111102	Theater companies	6	D	D	D	b	D	D
7112	Spectator sports	27	D	D	D	g	D	D
71121	Spectator sports	27	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	17	24 214	3 834	633	237	21.9	6.4
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
7115	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
71151	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
711510	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0

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Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

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							From administrative records ¹	Estimated ²
CINCINNATI-HAMILTON, OH-KY-IN CMSA—Con.								
Cincinnati, OH-KY-IN PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	322	438 168	109 884	21 468	6 431	8.6	3.5
7131	Amusement parks & arcades	20	125 121	30 716	4 398	1 104	3.4	.1
71311	Amusement & theme parks	5	D	D	D	f	D	D
713110	Amusement & theme parks	5	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	f	D	D
71312	Amusement arcades	15	D	D	D	e	D	D
713120	Amusement arcades	15	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	300	D	D	D	h	D	D
71391	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
713910	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
71393	Marinas	18	D	D	D	b	D	D
713930	Marinas	18	D	D	D	b	D	D
71394	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
713940	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
7139405	Roller skating rinks	10	D	D	D	c	D	D
71395	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
713950	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
71399	All other amusement & recreation industries	67	D	D	D	e	D	D
713990	All other amusement & recreation industries	67	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	17	D	D	D	c	D	D
Hamilton-Middletown, OH PMSA								
71	Arts, entertainment, & recreation	74	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
713910	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
71394	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
713940	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
ELKHART-GOSHEN, IN MSA								
71	Arts, entertainment, & recreation	39	15 626	5 082	898	388	17.6	2.8
713	Amusement, gambling, & recreation industries	34	15 007	4 885	854	375	17.8	1.9
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71395	Bowling centers	7	3 061	797	189	91	16.2	—
713950	Bowling centers	7	3 061	797	189	91	16.2	—
71399	All other amusement & recreation industries	4	D	D	D	c	D	D
713990	All other amusement & recreation industries	4	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
EVANSVILLE—HENDERSON, IN—KY MSA								
71	Arts, entertainment, & recreation	68	162 756	35 876	8 121	2 025	3.7	11.8
711	Performing arts, spectator sports, & related industries	12	25 490	3 726	551	126	1.4	74.1
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
7111102	Theater companies	3	D	D	D	a	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	56	137 266	32 150	7 570	1 899	4.1	.2
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	49	D	D	D	f	D	D
71394	Fitness & recreational sports centers	18	5 143	1 775	407	223	25.7	4.5
713940	Fitness & recreational sports centers	18	5 143	1 775	407	223	25.7	4.5
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
FORT WAYNE, IN MSA								
71	Arts, entertainment, & recreation	117	47 422	13 740	3 125	1 205	33.7	8.7
711	Performing arts, spectator sports, & related industries	18	8 985	3 763	988	237	26.3	.5
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	99	38 437	9 977	2 137	968	35.4	10.6
7139	Other amusement & recreation services	93	D	D	D	f	D	D
71391	Golf courses & country clubs	24	14 171	3 581	527	236	38.1	22.4
713910	Golf courses & country clubs	24	14 171	3 581	527	236	38.1	22.4
71394	Fitness & recreational sports centers	25	6 215	1 677	431	280	26.7	2.4
713940	Fitness & recreational sports centers	25	6 215	1 677	431	280	26.7	2.4
7139405	Roller skating rinks	8	2 215	604	166	124	36.7	.7
71395	Bowling centers	20	7 710	2 182	649	292	28.2	9.1
713950	Bowling centers	20	7 710	2 182	649	292	28.2	9.1
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	5 198	1 381	308	50	27.4	—
INDIANAPOLIS, IN MSA								
71	Arts, entertainment, & recreation	455	700 835	232 422	56 151	7 788	7.0	4.1
711	Performing arts, spectator sports, & related industries	166	519 045	177 229	44 281	3 000	3.3	2.9
7111	Performing arts companies	28	46 421	4 731	1 032	313	3.8	1.3
71111	Theater companies & dinner theaters	10	D	D	D	c	D	D
711110	Theater companies & dinner theaters	10	D	D	D	c	D	D
71113	Musical groups & artists	16	D	D	D	c	D	D
711130	Musical groups & artists	16	D	D	D	c	D	D
7111309	Other music groups & artists	15	D	D	D	c	D	D
7112	Spectator sports	57	412 074	160 104	40 844	2 018	2.3	3.2
71121	Spectator sports	57	412 074	160 104	40 844	2 018	2.3	3.2
711211	Sports teams & clubs	6	133 424	106 408	30 300	565	—	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	10	122 307	22 486	3 594	839	2.4	.5
7112122	Auto racetrack operation	9	D	D	D	f	D	D
711219	Other spectator sports	41	156 343	31 210	6 950	614	4.1	8.1
7112192	Racing (except racetrack operation)	37	154 061	30 634	6 849	599	4.1	8.0
7113	Promoters of performing arts, sports, & similar events	29	46 823	6 399	1 205	390	7.6	.8
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	e	D	D
7115	Independent artists, writers, & performers	36	10 185	4 252	809	108	20.0	.2
71151	Independent artists, writers, & performers	36	10 185	4 252	809	108	20.0	.2
711510	Independent artists, writers, & performers	36	10 185	4 252	809	108	20.0	.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
INDIANAPOLIS, IN MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	288	D	D	D	h	D	D
7131	Amusement parks & arcades	18	38 823	11 525	2 791	1 097	2.2	12.3
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
71312	Amusement arcades	16	D	D	D	e	D	D
713120	Amusement arcades	16	D	D	D	e	D	D
7139	Other amusement & recreation services	270	D	D	D	h	D	D
71391	Golf courses & country clubs	72	53 270	16 022	2 513	857	21.5	3.3
713910	Golf courses & country clubs	72	53 270	16 022	2 513	857	21.5	3.3
71393	Marinas	7	4 112	721	152	27	7.3	—
713930	Marinas	7	4 112	721	152	27	7.3	—
71394	Fitness & recreational sports centers	108	49 807	16 160	3 939	1 838	23.5	10.6
713940	Fitness & recreational sports centers	108	49 807	16 160	3 939	1 838	23.5	10.6
7139405	Roller skating rinks	9	3 686	1 034	292	217	21.2	3.7
71395	Bowling centers	29	21 149	6 727	1 682	699	7.8	3.2
713950	Bowling centers	29	21 149	6 727	1 682	699	7.8	3.2
71399	All other amusement & recreation industries	54	D	D	D	e	D	D
713990	All other amusement & recreation industries	54	D	D	D	e	D	D
7139904	Miniature golf courses	7	1 684	396	49	39	27.0	—
7139905	Coin-operated amusement devices (except slot machine operation)	13	5 873	1 830	429	66	33.7	—
KOKOMO, IN MSA								
71	Arts, entertainment, & recreation	28	11 051	3 580	717	314	30.2	.9
713	Amusement, gambling, & recreation industries	28	11 051	3 580	717	314	30.2	.9
7139	Other amusement & recreation services	25	D	D	D	e	D	D
713940	Fitness & recreational sports centers	7	1 793	524	124	101	70.3	4.0
713940	Fitness & recreational sports centers	7	1 793	524	124	101	70.3	4.0
71399	All other amusement & recreation industries	7	1 587	395	72	33	80.7	1.8
713990	All other amusement & recreation industries	7	1 587	395	72	33	80.7	1.8
LAFAYETTE, IN MSA								
71	Arts, entertainment, & recreation	33	9 517	2 649	500	309	32.9	7.4
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
713940	Fitness & recreational sports centers	9	2 408	775	170	119	20.3	27.6
713940	Fitness & recreational sports centers	9	2 408	775	170	119	20.3	27.6
71395	Bowling centers	4	3 242	909	212	112	—	—
713950	Bowling centers	4	3 242	909	212	112	—	—
LOUISVILLE, KY—IN MSA								
71	Arts, entertainment, & recreation	312	239 997	53 326	10 608	4 493	20.1	3.3
711	Performing arts, spectator sports, & related industries	98	D	D	D	g	D	D
7111	Performing arts companies	15	9 036	2 425	566	220	15.1	8.6
71111	Theater companies & dinner theaters	5	7 276	2 119	514	191	.8	9.1
711110	Theater companies & dinner theaters	5	7 276	2 119	514	191	.8	9.1
7112	Spectator sports	54	86 969	10 327	1 947	604	9.6	3.7
71121	Spectator sports	54	86 969	10 327	1 947	604	9.6	3.7
711212	Racetracks	3	D	D	D	c	D	D
7112123	Horse racetrack operation	1	D	D	D	c	D	D
711219	Other spectator sports	50	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	47	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	7	6 995	1 840	459	266	75.4	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOUISVILLE, KY—IN MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	213	133 294	37 732	7 421	3 343	24.2	2.8
7131	Amusement parks & arcades	15	25 883	6 495	943	744	2.7	—
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
71312	Amusement arcades	13	D	D	D	c	D	D
713120	Amusement arcades	13	D	D	D	c	D	D
7132	Gambling industries	7	21 965	4 405	885	240	3.3	.1
71329	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
713290	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
7132902	Lottery, bingo, bookie, & other betting operation	7	21 965	4 405	885	240	3.3	.1
7139	Other amusement & recreation services	191	85 446	26 832	5 593	2 359	36.1	4.4
71391	Golf courses & country clubs	36	29 029	9 841	1 572	491	31.0	4.3
713910	Golf courses & country clubs	36	29 029	9 841	1 572	491	31.0	4.3
71394	Fitness & recreational sports centers	66	23 897	7 674	1 891	926	45.8	4.0
713940	Fitness & recreational sports centers	66	23 897	7 674	1 891	926	45.8	4.0
7139405	Roller skating rinks	7	1 789	494	124	95	32.9	—
71395	Bowling centers	20	13 828	4 748	1 158	514	24.2	—
713950	Bowling centers	20	13 828	4 748	1 158	514	24.2	—
71399	All other amusement & recreation industries	58	17 322	4 377	925	409	38.6	8.7
713990	All other amusement & recreation industries	58	17 322	4 377	925	409	38.6	8.7
7139904	Miniature golf courses	7	3 106	1 156	161	65	19.9	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	18	7 677	1 515	381	131	19.3	4.2
MUNCIE, IN MSA								
71	Arts, entertainment, & recreation	27	9 595	2 583	530	286	51.7	5.7
713	Amusement, gambling, & recreation industries	24	8 861	2 472	524	275	47.7	6.1
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71395	Bowling centers	4	2 576	763	213	128	51.7	—
713950	Bowling centers	4	2 576	763	213	128	51.7	—
SOUTH BEND, IN MSA								
71	Arts, entertainment, & recreation	53	23 343	6 617	1 549	659	21.1	12.3
711	Performing arts, spectator sports, & related industries	10	1 534	224	32	21	81.2	.6
713	Amusement, gambling, & recreation industries	43	21 809	6 393	1 517	638	16.9	13.2
7139	Other amusement & recreation services	38	19 855	5 961	1 424	571	14.8	14.4
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	17	4 311	1 536	390	223	34.3	44.3
713940	Fitness & recreational sports centers	17	4 311	1 536	390	223	34.3	44.3
71395	Bowling centers	7	4 188	1 279	347	166	21.3	3.5
713950	Bowling centers	7	4 188	1 279	347	166	21.3	3.5
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	4 825	980	198	39	3.7	16.8
TERRE HAUTE, IN MSA								
71	Arts, entertainment, & recreation	36	8 488	2 143	481	278	37.7	3.4
713	Amusement, gambling, & recreation industries	31	7 969	2 084	475	251	35.4	3.6
7139	Other amusement & recreation services	27	7 326	1 943	447	228	35.1	1.7
71395	Bowling centers	7	3 013	797	224	90	4.4	—
713950	Bowling centers	7	3 013	797	224	90	4.4	—
71399	All other amusement & recreation industries	9	2 103	458	89	47	24.1	6.0
713990	All other amusement & recreation industries	9	2 103	458	89	47	24.1	6.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE INDIANA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	421	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	60	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	27	D	D	D	c	D	D
71121	Spectator sports	27	D	D	D	c	D	D
711219	Other spectator sports	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	355	D	D	D	h	D	D
7131	Amusement parks & arcades	16	D	D	D	c	D	D
71311	Amusement & theme parks	3	D	D	D	c	D	D
713110	Amusement & theme parks	3	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	338	D	D	D	h	D	D
71391	Golf courses & country clubs	108	D	D	D	f	D	D
713910	Golf courses & country clubs	108	D	D	D	f	D	D
71393	Marinas	26	D	D	D	c	D	D
713930	Marinas	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	72	D	D	D	f	D	D
713940	Fitness & recreational sports centers	72	D	D	D	f	D	D
7139405	Roller skating rinks	21	2 675	678	191	196	42.7	27.7
71395	Bowling centers	63	D	D	D	f	D	D
713950	Bowling centers	63	D	D	D	f	D	D
71399	All other amusement & recreation industries	67	D	D	D	c	D	D
713990	All other amusement & recreation industries	67	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	18	9 176	2 024	464	94	35.4	.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BLOOMINGTON, IN MSA									
71	Arts, entertainment, & recreation	10	6 667	5 756	1 860	413	328	26.4	—
712	Museums, historical sites, & similar institutions	2	D	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	4 651	3 977	1 736	387	311	—	—
7139	Other amusement & recreation services	4	4 651	3 977	1 736	387	311	—	—
71394	Fitness & recreational sports centers	3	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA									
71	Arts, entertainment, & recreation	439	1 001 300	878 927	358 848	78 992	16 293	5.8	1.8
711	Performing arts, spectator sports, & related industries	135	D	D	D	D	h	D	D
7111	Performing arts companies	114	D	D	D	D	h	D	D
71111	Theater companies & dinner theaters	62	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	62	D	D	D	D	g	D	D
7111101	Opera companies	3	D	D	D	D	f	D	D
7111102	Theater companies	59	D	D	D	D	f	D	D
71112	Dance companies	13	D	D	D	D	c	D	D
711120	Dance companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	38	D	D	D	D	g	D	D
711130	Musical groups & artists	38	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations	23	D	D	D	D	g	D	D
7111309	Other music groups & artists	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	21	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	77	D	D	D	D	i	D	D
7121	Museums, historical sites, & similar institutions	77	D	D	D	D	i	D	D
71211	Museums	59	D	D	D	D	h	D	D
712110	Museums	59	D	D	D	D	h	D	D
71212	Historical sites	12	D	D	D	D	b	D	D
712120	Historical sites	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
712130	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
713	Amusement, gambling, & recreation industries	227	D	D	D	D	i	D	D
7139	Other amusement & recreation services	227	D	D	D	D	i	D	D
71391	Golf courses & country clubs	78	D	D	D	D	h	D	D
713910	Golf courses & country clubs	78	D	D	D	D	h	D	D
71394	Fitness & recreational sports centers	110	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers	110	D	D	D	D	g	D	D
71399	All other amusement & recreation industries	39	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	39	D	D	D	D	c	D	D
Chicago, IL PMSA									
71	Arts, entertainment, & recreation	395	972 181	851 077	347 275	76 780	15 192	5.2	1.7
711	Performing arts, spectator sports, & related industries	129	224 998	170 579	85 437	22 433	3 562	3.1	.8
7111	Performing arts companies	111	191 518	146 092	80 798	21 618	3 413	2.9	.4
71111	Theater companies & dinner theaters	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
711110	Theater companies & dinner theaters	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
7111101	Opera companies	3	D	D	D	D	f	D	D
7111102	Theater companies	58	D	D	D	D	f	D	D
71112	Dance companies	13	D	D	D	D	c	D	D
711120	Dance companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	37	D	D	D	D	g	D	D
711130	Musical groups & artists	37	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations	22	D	D	D	D	g	D	D
7111309	Other music groups & artists	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	18	33 480	24 487	4 639	815	149	4.0	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
7121	Museums, historical sites, & similar institutions	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
71211	Museums	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
712110	Museums	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
71212	Historical sites	12	D	D	D	D	b	D	D
712120	Historical sites	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
712130	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
	Chicago, IL PMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
7139	Other amusement & recreation services	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
71391	Golf courses & country clubs	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
713910	Golf courses & country clubs	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
71394	Fitness & recreational sports centers	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
713940	Fitness & recreational sports centers	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
71399	All other amusement & recreation industries	28	7 548	7 292	2 489	454	219	47.0	18.3
713990	All other amusement & recreation industries	28	7 548	7 292	2 489	454	219	47.0	18.3
	Gary, IN PMSA								
71	Arts, entertainment, & recreation	27	18 164	17 499	7 598	1 448	748	21.5	9.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	15 184	14 892	6 607	1 264	590	19.6	11.4
7139	Other amusement & recreation services	22	15 184	14 892	6 607	1 264	590	19.6	11.4
71391	Golf courses & country clubs	5	9 560	9 459	3 997	679	259	26.0	—
713910	Golf courses & country clubs	5	9 560	9 459	3 997	679	259	26.0	—
71394	Fitness & recreational sports centers	11	4 870	4 847	2 486	563	325	5.0	28.0
713940	Fitness & recreational sports centers	11	4 870	4 847	2 486	563	325	5.0	28.0
	Kankakee, IL PMSA								
71	Arts, entertainment, & recreation	5	5 158	4 992	1 915	368	187	22.2	.4
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
	Kenosha, WI PMSA								
71	Arts, entertainment, & recreation	12	5 797	5 359	2 060	396	166	36.1	3.2
713	Amusement, gambling, & recreation industries	9	5 052	4 783	1 870	358	144	26.7	3.7
7139	Other amusement & recreation services	9	5 052	4 783	1 870	358	144	26.7	3.7
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
	CINCINNATI—HAMILTON, OH—KY—IN CMSA								
71	Arts, entertainment, & recreation	159	196 643	174 336	62 895	13 507	3 142	10.1	3.3
711	Performing arts, spectator sports, & related industries	31	D	D	D	D	f	D	D
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	14	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
71211	Museums	18	D	D	D	D	f	D	D
712110	Museums	18	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
7139	Other amusement & recreation services	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
71391	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
713910	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
71394	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
713940	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
71399	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1
713990	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

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								From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.									
Cincinnati, OH—KY—IN PMSA									
71	Arts, entertainment, & recreation	143	190 302	168 550	60 416	13 083	2 957	10.0	3.0
711	Performing arts, spectator sports, & related industries	30	61 795	63 437	18 954	4 959	770	3.0	3.0
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
7121	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
71211	Museums	17	D	D	D	D	f	D	D
712110	Museums	17	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
7139	Other amusement & recreation services	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
71391	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
713910	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
71394	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	D	b	D	D
Hamilton—Middletown, OH PMSA									
71	Arts, entertainment, & recreation	16	6 341	5 786	2 479	424	185	14.1	11.8
713	Amusement, gambling, & recreation industries	12	5 804	5 316	2 403	406	179	10.3	8.9
7139	Other amusement & recreation services	12	5 804	5 316	2 403	406	179	10.3	8.9
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
ELKHART—GOSHEN, IN MSA									
71	Arts, entertainment, & recreation	15	7 234	6 912	2 713	530	167	20.5	.3
711	Performing arts, spectator sports, & related industries	5	1 594	1 565	438	100	32	—	—
713	Amusement, gambling, & recreation industries	5	4 302	4 057	1 908	336	110	3.3	.5
7139	Other amusement & recreation services	5	4 302	4 057	1 908	336	110	3.3	.5
EVANSVILLE—HENDERSON, IN—KY MSA									
71	Arts, entertainment, & recreation	26	16 972	11 530	5 461	1 134	339	43.4	1.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	10 091	7 805	3 875	732	269	38.0	.6
7139	Other amusement & recreation services	15	10 091	7 805	3 875	732	269	38.0	.6
71391	Golf courses & country clubs	7	9 214	7 036	3 484	641	202	39.2	—
713910	Golf courses & country clubs	7	9 214	7 036	3 484	641	202	39.2	—

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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								From administrative records ¹	Estimated ²
FORT WAYNE, IN MSA									
71	Arts, entertainment, & recreation	43	32 246	31 227	12 253	2 616	839	21.7	2.2
711	Performing arts, spectator sports, & related industries	12	7 870	7 612	2 933	754	209	33.5	8.2
7111	Performing arts companies	6	4 468	4 418	2 365	626	183	—	—
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	9	4 727	4 459	1 617	392	118	36.7	—
7121	Museums, historical sites, & similar institutions	9	4 727	4 459	1 617	392	118	36.7	—
71211	Museums	7	D	D	D	D	c	D	D
712110	Museums	7	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	19 649	19 156	7 703	1 470	512	13.4	.3
7139	Other amusement & recreation services	22	19 649	19 156	7 703	1 470	512	13.4	.3
71391	Golf courses & country clubs	5	16 861	16 476	6 493	1 280	383	2.8	—
713910	Golf courses & country clubs	5	16 861	16 476	6 493	1 280	383	2.8	—
71394	Fitness & recreational sports centers	14	2 114	2 034	1 057	170	105	69.8	3.2
713940	Fitness & recreational sports centers	14	2 114	2 034	1 057	170	105	69.8	3.2
INDIANAPOLIS, IN MSA									
71	Arts, entertainment, & recreation	90	256 815	129 942	55 071	12 539	2 641	4.1	2.9
711	Performing arts, spectator sports, & related industries	30	38 162	38 346	15 971	4 157	625	1.1	14.3
7111	Performing arts companies	22	28 795	28 932	14 593	3 815	574	.4	2.0
71111	Theater companies & dinner theaters	9	7 744	8 057	3 379	836	160	—	—
711110	Theater companies & dinner theaters	9	7 744	8 057	3 379	836	160	—	—
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	7	D	D	D	D	c	D	D
71113	Musical groups & artists	10	D	D	D	D	e	D	D
711130	Musical groups & artists	10	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	e	D	D
7111309	Other music groups & artists	4	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	9 367	9 414	1 378	342	51	3.2	52.1
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	17	174 459	51 591	19 839	4 758	907	1.0	.5
7121	Museums, historical sites, & similar institutions	17	174 459	51 591	19 839	4 758	907	1.0	.5
71211	Museums	12	D	D	D	D	f	D	D
712110	Museums	12	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	c	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	43	44 194	40 005	19 261	3 624	1 109	18.9	2.8
7139	Other amusement & recreation services	43	44 194	40 005	19 261	3 624	1 109	18.9	2.8
71391	Golf courses & country clubs	20	31 899	30 860	14 044	2 476	671	21.3	.4
713910	Golf courses & country clubs	20	31 899	30 860	14 044	2 476	671	21.3	.4
71394	Fitness & recreational sports centers	18	11 007	8 159	4 901	1 071	363	8.8	3.8
713940	Fitness & recreational sports centers	18	11 007	8 159	4 901	1 071	363	8.8	3.8
KOKOMO, IN MSA									
71	Arts, entertainment, & recreation	2	D	D	D	D	a	D	D
LAFAYETTE, IN MSA									
71	Arts, entertainment, & recreation	26	10 016	9 282	3 823	779	406	33.8	5.2
712	Museums, historical sites, & similar institutions	9	1 513	1 324	433	90	45	28.6	8.0
7121	Museums, historical sites, & similar institutions	9	1 513	1 324	433	90	45	28.6	8.0
713	Amusement, gambling, & recreation industries	10	7 631	7 046	3 077	624	268	38.0	2.1
7139	Other amusement & recreation services	10	7 631	7 046	3 077	624	268	38.0	2.1
71394	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	c	D	D

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								From administrative records ¹	Estimated ²
LOUISVILLE, KY—IN MSA									
71	Arts, entertainment, & recreation	66	113 611	72 533	26 569	5 514	1 368	10.0	.4
711	Performing arts, spectator sports, & related industries	17	21 712	19 919	8 644	2 183	428	7.0	.5
7111	Performing arts companies	15	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	13 092	11 482	4 504	1 182	224	11.6	—
711110	Theater companies & dinner theaters	6	13 092	11 482	4 504	1 182	224	11.6	—
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	7	D	D	D	D	c	D	D
711130	Musical groups & artists	7	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	19	63 437	22 499	4 748	1 026	293	7.7	.4
7121	Museums, historical sites, & similar institutions	19	63 437	22 499	4 748	1 026	293	7.7	.4
71211	Museums	15	D	D	D	D	e	D	D
712110	Museums	15	D	D	D	D	e	D	D
71212	Historical sites	1	D	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	30	28 462	30 115	13 177	2 305	647	17.6	.3
7139	Other amusement & recreation services	30	28 462	30 115	13 177	2 305	647	17.6	.3
71391	Golf courses & country clubs	17	25 332	26 798	12 029	2 183	605	12.9	.1
713910	Golf courses & country clubs	17	25 332	26 798	12 029	2 183	605	12.9	.1
71399	All other amusement & recreation industries	4	D	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	D	a	D	D
MUNCIE, IN MSA									
71	Arts, entertainment, & recreation	17	6 867	6 356	2 498	517	176	14.2	6.3
712	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	2 744	2 747	1 159	192	81	12.3	15.8
7139	Other amusement & recreation services	10	2 744	2 747	1 159	192	81	12.3	15.8
SOUTH BEND, IN MSA									
71	Arts, entertainment, & recreation	23	11 553	10 379	3 759	795	347	24.5	17.6
711	Performing arts, spectator sports, & related industries	6	3 038	2 807	790	195	93	—	.9
7111	Performing arts companies	5	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	4	3 031	2 665	996	225	112	75.7	—
7121	Museums, historical sites, & similar institutions	4	3 031	2 665	996	225	112	75.7	—
713	Amusement, gambling, & recreation industries	13	5 484	4 907	1 973	375	142	9.8	36.6
7139	Other amusement & recreation services	13	5 484	4 907	1 973	375	142	9.8	36.6
71394	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
TERRE HAUTE, IN MSA									
71	Arts, entertainment, & recreation	11	5 449	4 547	1 880	459	243	38.5	—
713	Amusement, gambling, & recreation industries	7	4 132	3 911	1 605	406	211	20.5	—
7139	Other amusement & recreation services	7	4 132	3 911	1 605	406	211	20.5	—
71394	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
AREA OUTSIDE INDIANA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	111	38 137	36 096	13 402	2 557	1 213	44.9	3.9
711	Performing arts, spectator sports, & related industries	21	3 965	3 830	701	173	109	58.0	2.8
712	Museums, historical sites, & similar institutions	29	4 643	3 924	1 328	306	107	64.1	17.2
7121	Museums, historical sites, & similar institutions	29	4 643	3 924	1 328	306	107	64.1	17.2
71212	Historical sites	7	D	D	D	D	b	D	D
712120	Historical sites	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	61	29 529	28 342	11 373	2 078	997	40.1	1.9
7139	Other amusement & recreation services	61	29 529	28 342	11 373	2 078	997	40.1	1.9
71391	Golf courses & country clubs	28	19 039	18 283	7 271	1 231	508	44.2	2.1
713910	Golf courses & country clubs	28	19 039	18 283	7 271	1 231	508	44.2	2.1

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								From administrative records ¹	Estimated ²
71	AREA OUTSIDE INDIANA METROPOLITAN AREAS—Con.								
	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries—Con.								
7139	Other amusement & recreation services—Con.								
71394	Fitness & recreational sports centers	26	6 102	5 761	2 725	611	399	37.3	2.0
713940	Fitness & recreational sports centers	26	6 102	5 761	2 725	611	399	37.3	2.0
71399	All other amusement & recreation industries	7	4 388	4 298	1 377	236	90	26.3	1.2
713990	All other amusement & recreation industries	7	4 388	4 298	1 377	236	90	26.3	1.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	ADAMS COUNTY, IN							
	Arts, entertainment, & recreation	7	1 413	393	52	24	53.9	34.9
	ALLEN COUNTY, IN							
71	Arts, entertainment, & recreation	79	35 749	11 039	2 555	882	26.5	8.0
711	Performing arts, spectator sports, & related industries	16	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	63	D	D	D	f	D	D
7139	Other amusement & recreation services	60	D	D	D	f	D	D
71391	Golf courses & country clubs	11	7 305	2 155	274	135	23.2	28.0
713910	Golf courses & country clubs	11	7 305	2 155	274	135	23.2	28.0
71394	Fitness & recreational sports centers	16	5 080	1 397	356	214	19.7	1.8
713940	Fitness & recreational sports centers	16	5 080	1 397	356	214	19.7	1.8
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	12	5 733	1 671	507	229	14.5	10.8
713950	Bowling centers	12	5 733	1 671	507	229	14.5	10.8
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	D	D	D	b	D	D
	BARTHOLOMEW COUNTY, IN							
71	Arts, entertainment, & recreation	13	3 481	569	125	60	73.0	15.0
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
	BENTON COUNTY, IN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BLACKFORD COUNTY, IN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BOONE COUNTY, IN							
71	Arts, entertainment, & recreation	20	9 473	2 604	496	188	18.7	2.9
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71391	Golf courses & country clubs	11	6 486	1 815	294	89	21.1	4.2
713910	Golf courses & country clubs	11	6 486	1 815	294	89	21.1	4.2

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROWN COUNTY, IN								
71	Arts, entertainment, & recreation	11	10 824	786	148	66	4.8	2.2
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
CARROLL COUNTY, IN								
71	Arts, entertainment, & recreation	5	2 699	711	138	38	96.3	3.7
713	Amusement, gambling, & recreation industries	5	2 699	711	138	38	96.3	3.7
7139	Other amusement & recreation services	5	2 699	711	138	38	96.3	3.7
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
CASS COUNTY, IN								
71	Arts, entertainment, & recreation	14	2 248	439	95	65	51.6	30.5
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
CLARK COUNTY, IN								
71	Arts, entertainment, & recreation	30	13 993	4 592	942	351	14.0	6.4
711	Performing arts, spectator sports, & related industries	6	4 707	1 892	419	160	7.4	—
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	9 286	2 700	523	191	17.3	9.7
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
CLAY COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
CLINTON COUNTY, IN								
71	Arts, entertainment, & recreation	7	1 175	283	45	27	8.3	16.4
CRAWFORD COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
DAVIESS COUNTY, IN								
71	Arts, entertainment, & recreation	4	1 052	321	50	48	55.5	44.5
DEARBORN COUNTY, IN								
71	Arts, entertainment, & recreation	14	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
DECATUR COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 257	284	77	34	51.2	1.0
DE KALB COUNTY, IN								
71	Arts, entertainment, & recreation	11	3 967	1 025	321	197	32.3	2.1
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
DELAWARE COUNTY, IN								
71	Arts, entertainment, & recreation	27	9 595	2 583	530	286	51.7	5.7
713	Amusement, gambling, & recreation industries	24	8 861	2 472	524	275	47.7	6.1
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71395	Bowling centers	4	2 576	763	213	128	51.7	—
713950	Bowling centers	4	2 576	763	213	128	51.7	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUBOIS COUNTY, IN								
71	Arts, entertainment, & recreation	11	3 154	942	162	214	30.7	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
ELKHART COUNTY, IN								
71	Arts, entertainment, & recreation	39	15 626	5 082	898	388	17.6	2.8
713	Amusement, gambling, & recreation industries	34	15 007	4 885	854	375	17.8	1.9
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71395	Bowling centers	7	3 061	797	189	91	16.2	—
713950	Bowling centers	7	3 061	797	189	91	16.2	—
71399	All other amusement & recreation industries	4	D	D	D	c	D	D
713990	All other amusement & recreation industries	4	D	D	D	c	D	D
FAYETTE COUNTY, IN								
71	Arts, entertainment, & recreation	4	1 714	842	171	48	27.7	1.1
713	Amusement, gambling, & recreation industries	4	1 714	842	171	48	27.7	1.1
7139	Other amusement & recreation services	4	1 714	842	171	48	27.7	1.1
FLOYD COUNTY, IN								
71	Arts, entertainment, & recreation	19	2 953	1 083	281	99	34.2	8.7
711	Performing arts, spectator sports, & related industries	8	1 270	564	137	35	18.7	11.8
713	Amusement, gambling, & recreation industries	11	1 683	519	144	64	45.8	6.3
7139	Other amusement & recreation services	11	1 683	519	144	64	45.8	6.3
FOUNTAIN COUNTY, IN								
71	Arts, entertainment, & recreation	7	1 528	507	58	16	75.9	24.1
FRANKLIN COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
FULTON COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
GIBSON COUNTY, IN								
71	Arts, entertainment, & recreation	7	1 881	418	84	46	97.6	—
GRANT COUNTY, IN								
71	Arts, entertainment, & recreation	20	7 869	1 994	397	166	48.3	—
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	16	6 947	1 836	365	153	44.8	—
71399	All other amusement & recreation industries	5	1 534	238	58	11	19.4	—
713990	All other amusement & recreation industries	5	1 534	238	58	11	19.4	—
GREENE COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 619	263	41	20	95.1	4.9
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAMILTON COUNTY, IN								
71	Arts, entertainment, & recreation	70	58 141	12 922	2 348	742	12.9	2.2
711	Performing arts, spectator sports, & related industries	21	28 381	3 204	498	102	5.1	.1
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	49	29 760	9 718	1 850	640	20.3	4.1
7139	Other amusement & recreation services	49	29 760	9 718	1 850	640	20.3	4.1
71391	Golf courses & country clubs	18	14 128	4 373	680	173	20.6	6.3
713910	Golf courses & country clubs	18	14 128	4 373	680	173	20.6	6.3
71393	Marinas	2	D	D	D	a	D	D
713930	Marinas	2	D	D	D	a	D	D
71394	Fitness & recreational sports centers	20	9 780	4 056	954	398	21.7	1.3
713940	Fitness & recreational sports centers	20	9 780	4 056	954	398	21.7	1.3
HANCOCK COUNTY, IN								
71	Arts, entertainment, & recreation	6	3 011	1 032	264	92	24.0	13.3
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
HARRISON COUNTY, IN								
71	Arts, entertainment, & recreation	4	1 151	219	41	19	57.6	42.4
HENDRICKS COUNTY, IN								
71	Arts, entertainment, & recreation	28	11 590	2 516	321	228	28.9	19.8
711	Performing arts, spectator sports, & related industries	8	3 301	407	80	17	34.2	—
713	Amusement, gambling, & recreation industries	20	8 289	2 109	241	211	26.7	27.6
7139	Other amusement & recreation services	19	D	D	D	c	D	D
HENRY COUNTY, IN								
71	Arts, entertainment, & recreation	10	2 834	871	167	59	40.3	12.2
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
HOWARD COUNTY, IN								
71	Arts, entertainment, & recreation	27	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	1 793	524	124	101	70.3	4.0
713940	Fitness & recreational sports centers	7	1 793	524	124	101	70.3	4.0
71399	All other amusement & recreation industries	7	1 587	395	72	33	80.7	1.8
713990	All other amusement & recreation industries	7	1 587	395	72	33	80.7	1.8
HUNTINGTON COUNTY, IN								
71	Arts, entertainment, & recreation	9	3 438	588	113	57	70.6	18.6
713	Amusement, gambling, & recreation industries	9	3 438	588	113	57	70.6	18.6
7139	Other amusement & recreation services	8	D	D	D	b	D	D
JACKSON COUNTY, IN								
71	Arts, entertainment, & recreation	8	1 719	520	106	32	26.7	26.3
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
JASPER COUNTY, IN								
71	Arts, entertainment, & recreation	4	670	161	32	22	62.2	3.1
JAY COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 638	324	81	33	36.3	—
JENNINGS COUNTY, IN								
71	Arts, entertainment, & recreation	6	646	172	37	24	45.7	9.4
JOHNSON COUNTY, IN								
71	Arts, entertainment, & recreation	29	17 891	5 256	979	404	19.8	13.9
711	Performing arts, spectator sports, & related industries	6	2 819	768	131	24	37.0	29.5
713	Amusement, gambling, & recreation industries	23	15 072	4 488	848	380	16.6	10.9
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	7	7 798	2 867	434	160	20.4	—
713910	Golf courses & country clubs	7	7 798	2 867	434	160	20.4	—
71394	Fitness & recreational sports centers	9	4 497	905	239	139	15.9	36.6
713940	Fitness & recreational sports centers	9	4 497	905	239	139	15.9	36.6
KNOX COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 820	518	104	59	55.7	27.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
KOSCIUSKO COUNTY, IN								
71	Arts, entertainment, & recreation	30	9 256	2 531	503	247	41.4	15.2
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	24	7 295	2 141	423	196	41.5	19.3
LAGRANGE COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 083	299	57	18	92.8	—
LAKE COUNTY, IN								
71	Arts, entertainment, & recreation	93	552 159	131 798	26 962	6 399	2.1	.9
711	Performing arts, spectator sports, & related industries	11	8 216	1 267	287	138	5.0	.8
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	82	543 943	130 531	26 675	6 261	2.0	.9
7132	Gambling industries	4	503 383	117 381	23 918	5 189	—	—
71321	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
713210	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
7139	Other amusement & recreation services	72	D	D	D	f	D	D
71391	Golf courses & country clubs	17	D	D	D	c	D	D
713910	Golf courses & country clubs	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	20	7 589	2 561	602	334	14.9	5.0
713940	Fitness & recreational sports centers	20	7 589	2 561	602	334	14.9	5.0
71395	Bowling centers	12	8 946	2 788	713	289	20.1	6.6
713950	Bowling centers	12	8 946	2 788	713	289	20.1	6.6
71399	All other amusement & recreation industries	18	5 655	1 317	276	80	28.9	29.4
713990	All other amusement & recreation industries	18	5 655	1 317	276	80	28.9	29.4
LA PORTE COUNTY, IN								
71	Arts, entertainment, & recreation	27	52 463	3 693	1 176	270	6.7	—
713	Amusement, gambling, & recreation industries	24	52 296	3 610	1 155	261	6.4	—
7132	Gambling industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
LAWRENCE COUNTY, IN								
71	Arts, entertainment, & recreation	10	1 944	601	137	70	64.5	26.9
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
MADISON COUNTY, IN								
71	Arts, entertainment, & recreation	33	75 980	10 382	1 990	670	6.8	1.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	e	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	e	D	D
71121	Spectator sports	3	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71395	Bowling centers	7	3 276	963	297	116	31.5	—
713950	Bowling centers	7	3 276	963	297	116	31.5	—
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
MARION COUNTY, IN								
71	Arts, entertainment, & recreation	250	519 126	195 855	49 372	5 303	4.7	3.9
711	Performing arts, spectator sports, & related industries	112	414 091	164 443	42 042	2 420	2.8	3.3
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	44	370 808	153 387	39 844	1 708	1.9	3.3
71121	Spectator sports	44	370 808	153 387	39 844	1 708	1.9	3.3
711211	Sports teams & clubs	6	133 424	106 408	30 300	565	—	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	f	D	D
7112122	Auto racetrack operation	5	D	D	D	f	D	D
711219	Other spectator sports	33	D	D	D	f	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	16	24 523	4 289	740	303	4.3	1.5
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	e	D	D
7115	Independent artists, writers, & performers	25	8 327	2 707	592	82	23.2	.3
71151	Independent artists, writers, & performers	25	8 327	2 707	592	82	23.2	.3
711510	Independent artists, writers, & performers	25	8 327	2 707	592	82	23.2	.3
713	Amusement, gambling, & recreation industries	137	D	D	D	h	D	D
7131	Amusement parks & arcades	14	35 849	10 849	2 722	1 056	2.4	7.6
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
71312	Amusement arcades	13	D	D	D	e	D	D
713120	Amusement arcades	13	D	D	D	e	D	D
7139	Other amusement & recreation services	123	D	D	D	g	D	D
71391	Golf courses & country clubs	17	16 052	4 082	673	271	16.1	3.3
713910	Golf courses & country clubs	17	16 052	4 082	673	271	16.1	3.3
71394	Fitness & recreational sports centers	58	29 898	9 308	2 277	974	18.4	10.6
713940	Fitness & recreational sports centers	58	29 898	9 308	2 277	974	18.4	10.6
7139405	Roller skating rinks	5	2 603	727	206	149	4.9	—
71395	Bowling centers	12	13 619	4 483	1 095	434	1.5	—
713950	Bowling centers	12	13 619	4 483	1 095	434	1.5	—
71399	All other amusement & recreation industries	32	D	D	D	c	D	D
713990	All other amusement & recreation industries	32	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	4 186	1 210	278	43	29.2	—
MARSHALL COUNTY, IN								
71	Arts, entertainment, & recreation	16	16 004	2 945	521	183	17.4	5.9
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MARTIN COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MIAMI COUNTY, IN								
71	Arts, entertainment, & recreation	7	1 567	235	48	26	58.2	1.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONROE COUNTY, IN								
71	Arts, entertainment, & recreation	32	11 823	1 474	285	103	11.1	.2
711	Performing arts, spectator sports, & related industries	16	2 655	615	94	31	1.1	—
713	Amusement, gambling, & recreation industries	16	9 168	859	191	72	14.0	.3
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	a	D	D
MONTGOMERY COUNTY, IN								
71	Arts, entertainment, & recreation	8	2 238	614	125	62	62.2	7.6
713	Amusement, gambling, & recreation industries	8	2 238	614	125	62	62.2	7.6
7139	Other amusement & recreation services	8	2 238	614	125	62	62.2	7.6
MORGAN COUNTY, IN								
71	Arts, entertainment, & recreation	9	2 842	1 045	213	73	35.9	1.9
713	Amusement, gambling, & recreation industries	9	2 842	1 045	213	73	35.9	1.9
7139	Other amusement & recreation services	9	2 842	1 045	213	73	35.9	1.9
NEWTON COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NOBLE COUNTY, IN								
71	Arts, entertainment, & recreation	9	3 066	749	107	53	69.4	30.6
713	Amusement, gambling, & recreation industries	9	3 066	749	107	53	69.4	30.6
7139	Other amusement & recreation services	9	3 066	749	107	53	69.4	30.6
OHIO COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ORANGE COUNTY, IN								
71	Arts, entertainment, & recreation	5	5 702	1 289	585	445	7.5	—
713	Amusement, gambling, & recreation industries	5	5 702	1 289	585	445	7.5	—
7139	Other amusement & recreation services	5	5 702	1 289	585	445	7.5	—
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
OWEN COUNTY, IN								
71	Arts, entertainment, & recreation	3	409	106	22	12	D	—
PARKE COUNTY, IN								
71	Arts, entertainment, & recreation	4	483	120	4	2	89.2	—
PERRY COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
PIKE COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PORTER COUNTY, IN								
71	Arts, entertainment, & recreation	34	15 957	5 416	964	428	22.9	4.9
713	Amusement, gambling, & recreation industries	29	14 792	5 183	901	416	22.3	4.9
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	7 640	3 242	512	241	12.7	6.4
713940	Fitness & recreational sports centers	10	7 640	3 242	512	241	12.7	6.4
71395	Bowling centers	5	3 404	894	251	88	16.8	—
713950	Bowling centers	5	3 404	894	251	88	16.8	—
POSEY COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PULASKI COUNTY, IN								
71	Arts, entertainment, & recreation	4	950	192	28	5	35.7	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PUTNAM COUNTY, IN								
71	Arts, entertainment, & recreation	9	2 180	360	51	27	87.9	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
RANDOLPH COUNTY, IN								
71	Arts, entertainment, & recreation	12	2 869	582	99	44	42.1	8.9
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
RIPLEY COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 916	579	130	31	68.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
RUSH COUNTY, IN								
71	Arts, entertainment, & recreation	4	658	225	34	17	65.7	—
ST. JOSEPH COUNTY, IN								
71	Arts, entertainment, & recreation	53	23 343	6 617	1 549	659	21.1	12.3
711	Performing arts, spectator sports, & related industries	10	1 534	224	32	21	81.2	.6
713	Amusement, gambling, & recreation industries	43	21 809	6 393	1 517	638	16.9	13.2
7139	Other amusement & recreation services	38	19 855	5 961	1 424	571	14.8	14.4
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	17	4 311	1 536	390	223	34.3	44.3
713940	Fitness & recreational sports centers	17	4 311	1 536	390	223	34.3	44.3
71395	Bowling centers	7	4 188	1 279	347	166	21.3	3.5
713950	Bowling centers	7	4 188	1 279	347	166	21.3	3.5
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	4 825	980	198	39	3.7	16.8
SCOTT COUNTY, IN								
71	Arts, entertainment, & recreation	3	592	164	40	17	D	—
SHELBY COUNTY, IN								
71	Arts, entertainment, & recreation	10	2 781	810	168	88	54.8	2.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
SPENCER COUNTY, IN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
STARKE COUNTY, IN								
71	Arts, entertainment, & recreation	6	953	210	21	7	64.5	6.0
STEBEN COUNTY, IN								
71	Arts, entertainment, & recreation	18	8 091	1 164	167	56	55.2	4.1
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71393	Marinas	4	5 150	542	105	22	36.0	—
713930	Marinas	4	5 150	542	105	22	36.0	—
SULLIVAN COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SWITZERLAND COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TIPPECANOE COUNTY, IN								
71	Arts, entertainment, & recreation	26	8 342	2 366	455	282	36.3	6.2
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
71395	Bowling centers	4	3 242	909	212	112	—	—
713950	Bowling centers	4	3 242	909	212	112	—	—
TIPTON COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION COUNTY, IN								
71	Arts, entertainment, & recreation	3	949	273	36	16	D	—
VANDERBURGH COUNTY, IN								
71	Arts, entertainment, & recreation	50	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
7111102	Theater companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	42	135 331	31 381	7 434	1 817	3.8	.2
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
VERMILLION COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
VIGO COUNTY, IN								
71	Arts, entertainment, & recreation	30	6 516	1 638	365	230	37.5	4.4
713	Amusement, gambling, & recreation industries	25	5 997	1 579	359	203	34.5	4.8
7139	Other amusement & recreation services	21	5 354	1 438	331	180	34.0	2.4
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
WABASH COUNTY, IN								
71	Arts, entertainment, & recreation	10	1 906	344	63	29	67.9	—
713	Amusement, gambling, & recreation industries	7	1 669	290	49	27	63.3	—
7139	Other amusement & recreation services	7	1 669	290	49	27	63.3	—
WARRICK COUNTY, IN								
71	Arts, entertainment, & recreation	8	1 487	526	81	53	19.8	3.8
WASHINGTON COUNTY, IN								
71	Arts, entertainment, & recreation	5	1 232	241	40	27	17.5	—
WAYNE COUNTY, IN								
71	Arts, entertainment, & recreation	23	7 722	1 431	241	127	42.4	.7
711	Performing arts, spectator sports, & related industries	6	3 751	377	37	13	35.1	—
713	Amusement, gambling, & recreation industries	17	3 971	1 054	204	114	49.2	1.4
7139	Other amusement & recreation services	16	D	D	D	c	D	D
WELLS COUNTY, IN								
71	Arts, entertainment, & recreation	3	606	167	37	18	D	9.4

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	WHITE COUNTY, IN							
71	Arts, entertainment, & recreation	19	12 875	3 934	416	114	12.5	10.3
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WHITLEY COUNTY, IN								
71	Arts, entertainment, & recreation	8	2 249	528	47	27	82.4	—
713	Amusement, gambling, & recreation industries	8	2 249	528	47	27	82.4	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALEXANDRIA, IN								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
ANDERSON, IN								
71	Arts, entertainment, & recreation	21	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	e	D	D
71121	Spectator sports	2	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
ANGOLA, IN								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
ATTICA, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
AUBURN, IN								
71	Arts, entertainment, & recreation	6	2 017	497	184	94	37.4	—
713	Amusement, gambling, & recreation industries	6	2 017	497	184	94	37.4	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
AURORA, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BATESVILLE, IN *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BATESVILLE, IN (RIPLEY COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BEDFORD, IN								
71	Arts, entertainment, & recreation	6	1 444	405	109	48	63.8	36.2

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							From administrative records ¹	Estimated ²
BEECH GROVE, IN *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BICKNELL, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BLOOMINGTON, IN								
71	Arts, entertainment, & recreation	17	7 895	707	125	56	7.1	.3
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
BLUFFTON, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BOONVILLE, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRAZIL, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BREMEN, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROWNSBURG, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BUTLER, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARMEL, IN								
71	Arts, entertainment, & recreation	21	11 864	3 472	627	246	22.1	.2
711	Performing arts, spectator sports, & related industries	7	4 309	681	52	16	2.0	.5
7111	Performing arts companies	4	D	D	D	a	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	7 555	2 791	575	230	33.5	—
7139	Other amusement & recreation services	14	7 555	2 791	575	230	33.5	—
71394	Fitness & recreational sports centers	10	4 053	1 703	394	181	22.4	—
713940	Fitness & recreational sports centers	10	4 053	1 703	394	181	22.4	—
CEDAR LAKE, IN								
71	Arts, entertainment, & recreation	3	1 487	368	11	3	100.0	—
CHESTERTON, IN								
71	Arts, entertainment, & recreation	5	5 288	2 562	363	152	3.6	1.2
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
CICERO, IN								
71	Arts, entertainment, & recreation	4	614	212	45	19	100.0	—

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLARKSVILLE, IN								
71	Arts, entertainment, & recreation	11	7 166	2 682	622	251	16.6	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CLINTON, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
COLUMBIA CITY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLUMBUS, IN								
71	Arts, entertainment, & recreation	10	2 671	487	122	59	64.8	19.5
713	Amusement, gambling, & recreation industries	10	2 671	487	122	59	64.8	19.5
7139	Other amusement & recreation services	9	D	D	D	b	D	D
CONNERSVILLE, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
COVINGTON, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CRAWFORDSVILLE, IN								
71	Arts, entertainment, & recreation	5	1 360	377	81	33	50.3	—
CROWN POINT, IN								
71	Arts, entertainment, & recreation	9	1 681	309	42	31	39.4	41.1
DANVILLE, IN								
71	Arts, entertainment, & recreation	4	796	114	24	35	89.9	—
DECATUR, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DELPHI, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DYER, IN								
71	Arts, entertainment, & recreation	6	6 821	2 521	522	177	1.9	9.4
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
EAST CHICAGO, IN								
71	Arts, entertainment, & recreation	3	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
ELKHART, IN								
71	Arts, entertainment, & recreation	14	4 332	1 504	341	140	16.6	1.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EVANSVILLE, IN								
71	Arts, entertainment, & recreation	43	140 547	31 428	7 444	1 804	3.6	.2
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
7111102	Theater companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	37	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
FAIRMOUNT, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FISHERS, IN								
71	Arts, entertainment, & recreation	11	6 395	2 130	420	155	30.8	2.0
711	Performing arts, spectator sports, & related industries	4	1 597	687	204	35	72.1	—
713	Amusement, gambling, & recreation industries	7	4 798	1 443	216	120	17.1	2.6
7139	Other amusement & recreation services	7	4 798	1 443	216	120	17.1	2.6
FORTVILLE, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FORT WAYNE, IN								
71	Arts, entertainment, & recreation	58	28 090	8 810	2 123	674	26.0	9.8
711	Performing arts, spectator sports, & related industries	12	7 984	3 408	892	147	24.8	.1
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	46	20 106	5 402	1 231	527	26.5	13.7
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	6 574	1 713	359	85	40.8	—
713990	All other amusement & recreation industries	15	6 574	1 713	359	85	40.8	—
7139905	Coin-operated amusement devices (except slot machine operation)	4	3 758	1 059	231	32	13.0	—
FRANKFORT, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FRANKLIN, IN								
71	Arts, entertainment, & recreation	5	3 752	1 359	212	81	23.0	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
GARRETT, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GARY, IN								
71	Arts, entertainment, & recreation	9	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
GAS CITY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GOSHEN, IN								
71	Arts, entertainment, & recreation	7	2 181	603	124	41	49.0	—
713	Amusement, gambling, & recreation industries	7	2 181	603	124	41	49.0	—
7139	Other amusement & recreation services	6	D	D	D	b	D	D
GREENCASTLE, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GREENFIELD, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
GREENSBURG, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GREENWOOD, IN								
71	Arts, entertainment, & recreation	18	9 473	2 417	497	229	7.3	26.2
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
GRIFFITH, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMMOND, IN								
71	Arts, entertainment, & recreation	10	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71395	Bowling centers	4	3 269	749	177	64	29.4	—
713950	Bowling centers	4	3 269	749	177	64	29.4	—
HARTFORD CITY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HEBRON, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HIGHLAND, IN								
71	Arts, entertainment, & recreation	6	3 322	1 122	282	105	34.6	—
713	Amusement, gambling, & recreation industries	6	3 322	1 122	282	105	34.6	—
7139	Other amusement & recreation services	6	3 322	1 122	282	105	34.6	—
HOBART, IN								
71	Arts, entertainment, & recreation	9	2 884	873	206	106	22.9	32.6
713	Amusement, gambling, & recreation industries	9	2 884	873	206	106	22.9	32.6
7139	Other amusement & recreation services	9	2 884	873	206	106	22.9	32.6
HUNTINGBURG, IN								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
HUNTINGTON, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	INDIANAPOLIS, IN (CC) *							
71	Arts, entertainment, & recreation	230	428 692	175 842	45 807	4 451	5.5	4.7
711	Performing arts, spectator sports, & related industries	106	D	D	D	g	D	D
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	42	D	D	D	g	D	D
71121	Spectator sports	42	D	D	D	g	D	D
711211	Sports teams & clubs	6	133 424	106 408	30 300	565	—	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	b	D	D
7112122	Auto racetrack operation	3	D	D	D	b	D	D
711219	Other spectator sports	33	D	D	D	f	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	15	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	124	D	D	D	h	D	D
7131	Amusement parks & arcades	11	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	113	D	D	D	g	D	D
71391	Golf courses & country clubs	16	D	D	D	c	D	D
713910	Golf courses & country clubs	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	54	27 906	8 409	2 017	876	19.7	11.3
713940	Fitness & recreational sports centers	54	27 906	8 409	2 017	876	19.7	11.3
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	9	D	D	D	e	D	D
713950	Bowling centers	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	31	D	D	D	c	D	D
713990	All other amusement & recreation industries	31	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	4 186	1 210	278	43	29.2	—
	INDIANAPOLIS CITY (BALANCE), IN *							
71	Arts, entertainment, & recreation	230	428 692	175 842	45 807	4 451	5.5	4.7
711	Performing arts, spectator sports, & related industries	106	D	D	D	g	D	D
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	42	D	D	D	g	D	D
71121	Spectator sports	42	D	D	D	g	D	D
711211	Sports teams & clubs	6	133 424	106 408	30 300	565	—	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	b	D	D
7112122	Auto racetrack operation	3	D	D	D	b	D	D
711219	Other spectator sports	33	D	D	D	f	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	15	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	INDIANAPOLIS CITY (BALANCE), IN *—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	124	D	D	D	h	D	D
7131	Amusement parks & arcades	11	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	113	D	D	D	g	D	D
71391	Golf courses & country clubs	16	D	D	D	c	D	D
713910	Golf courses & country clubs	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	54	27 906	8 409	2 017	876	19.7	11.3
713940	Fitness & recreational sports centers	54	27 906	8 409	2 017	876	19.7	11.3
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	9	D	D	D	e	D	D
713950	Bowling centers	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	31	D	D	D	c	D	D
713990	All other amusement & recreation industries	31	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	4 186	1 210	278	43	29.2	—
	JASPER, IN							
71	Arts, entertainment, & recreation	6	957	207	52	38	84.1	—
	JEFFERSONVILLE, IN							
71	Arts, entertainment, & recreation	8	2 124	584	110	35	27.2	13.3
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	KENDALLVILLE, IN							
71	Arts, entertainment, & recreation	4	1 397	322	61	26	38.7	61.3
	KNOX, IN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	KOKOMO, IN							
71	Arts, entertainment, & recreation	21	8 573	2 645	590	279	31.9	1.2
713	Amusement, gambling, & recreation industries	21	8 573	2 645	590	279	31.9	1.2
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
	LAFAYETTE, IN							
71	Arts, entertainment, & recreation	13	5 811	1 671	368	220	20.2	—
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71395	Bowling centers	4	3 242	909	212	112	—	—
713950	Bowling centers	4	3 242	909	212	112	—	—
	LAKE STATION, IN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	LA PORTE, IN							
71	Arts, entertainment, & recreation	6	1 912	586	146	84	6.4	—
713	Amusement, gambling, & recreation industries	6	1 912	586	146	84	6.4	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	LAWRENCE, IN *							
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
	LAWRENCEBURG, IN							
71	Arts, entertainment, & recreation	4	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
LEBANON, IN								
71	Arts, entertainment, & recreation	5	2 214	908	166	97	4.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LIGONIER, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LINTON, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LOGANSPOUT, IN								
71	Arts, entertainment, & recreation	4	220	39	11	17	40.0	—
LOWELL, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MADISON, IN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
MARION, IN								
71	Arts, entertainment, & recreation	8	3 035	573	147	73	54.7	—
713	Amusement, gambling, & recreation industries	8	3 035	573	147	73	54.7	—
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MARTINSVILLE, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
MERRILLVILLE, IN								
71	Arts, entertainment, & recreation	13	12 857	3 571	879	313	10.2	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MICHIGAN CITY, IN								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
MISHAWAKA, IN								
71	Arts, entertainment, & recreation	17	7 545	2 263	524	270	16.2	25.3
713	Amusement, gambling, & recreation industries	17	7 545	2 263	524	270	16.2	25.3
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 937	1 072	243	147	19.4	65.0
713940	Fitness & recreational sports centers	8	2 937	1 072	243	147	19.4	65.0
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
MONTICELLO, IN								
71	Arts, entertainment, & recreation	11	2 073	506	75	32	56.2	.7
713	Amusement, gambling, & recreation industries	11	2 073	506	75	32	56.2	.7
7139	Other amusement & recreation services	10	D	D	D	b	D	D
MOORESVILLE, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT VERNON, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MUNCIE, IN								
71	Arts, entertainment, & recreation	18	6 788	1 830	442	255	64.3	6.0
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71395	Bowling centers	4	2 576	763	213	128	51.7	—
713950	Bowling centers	4	2 576	763	213	128	51.7	—
MUNSTER, IN								
71	Arts, entertainment, & recreation	4	702	141	33	14	45.0	12.3
NAPPANEE, IN *								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
NAPPANEE, IN (ELKHART COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
NEW ALBANY, IN								
71	Arts, entertainment, & recreation	11	2 065	769	236	69	10.0	8.3
NEW CASTLE, IN								
71	Arts, entertainment, & recreation	4	999	344	80	36	7.6	34.6
NEW HAVEN, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW WHITELAND, IN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NOBLESVILLE, IN								
71	Arts, entertainment, & recreation	12	6 746	2 024	301	177	21.1	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
NORTH MANCHESTER, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NORTH VERNON, IN								
71	Arts, entertainment, & recreation	3	403	129	28	9	D	—
OAKLAND CITY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PAOLI, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
PENDLETON, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PERU, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PLAINFIELD, IN								
71	Arts, entertainment, & recreation	7	5 844	1 278	151	75	20.5	35.3
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
PLYMOUTH, IN								
71	Arts, entertainment, & recreation	5	1 240	360	85	51	65.8	—
PORTAGE, IN								
71	Arts, entertainment, & recreation	8	1 846	429	68	43	42.3	16.5
713	Amusement, gambling, & recreation industries	8	1 846	429	68	43	42.3	16.5
7139	Other amusement & recreation services	8	1 846	429	68	43	42.3	16.5
PORTLAND, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PRINCETON, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
RENSSELAER, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RICHMOND, IN								
71	Arts, entertainment, & recreation	12	3 470	846	167	89	59.1	.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
ROCHESTER, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROCKVILLE, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RUSHVILLE, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ST. JOHN, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SALEM, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCHERERVILLE, IN								
71	Arts, entertainment, & recreation	5	5 307	2 009	417	227	8.6	—
713	Amusement, gambling, & recreation industries	5	5 307	2 009	417	227	8.6	—
7139	Other amusement & recreation services	5	5 307	2 009	417	227	8.6	—
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
SCOTTSBURG, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SELLERSBURG, IN								
71	Arts, entertainment, & recreation	6	3 900	1 145	189	55	2.8	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SEYMOUR, IN								
71	Arts, entertainment, & recreation	5	1 390	484	99	27	9.4	32.5

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHELBYVILLE, IN								
71	Arts, entertainment, & recreation	3	921	254	63	38	93.2	6.8
SOUTH BEND, IN								
71	Arts, entertainment, & recreation	16	7 101	1 684	404	178	15.5	11.6
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
SOUTHPORT, IN *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPEEDWAY, IN *								
71	Arts, entertainment, & recreation	6	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	e	D	D
71121	Spectator sports	2	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
7112122	Auto racetrack operation	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
SPENCER, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SULLIVAN, IN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SYRACUSE, IN								
71	Arts, entertainment, & recreation	6	1 114	206	34	39	10.6	.9
TELL CITY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
TERRE HAUTE, IN								
71	Arts, entertainment, & recreation	18	4 204	1 066	236	144	42.3	1.3
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
TIPTON, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION CITY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VALPARAISO, IN								
71	Arts, entertainment, & recreation	8	3 440	841	206	83	6.9	12.1
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
VINCENNES, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WABASH, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WARSAW, IN								
71	Arts, entertainment, & recreation	6	2 272	535	114	70	41.9	—

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WESTFIELD, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WEST LAFAYETTE, IN								
71	Arts, entertainment, & recreation	5	856	234	32	26	51.1	43.6
WHITING, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINCHESTER, IN								
71	Arts, entertainment, & recreation	4	1 195	257	48	32	50.1	18.8
WINONA LAKE, IN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
ZIONSVILLE, IN								
71	Arts, entertainment, & recreation	7	4 385	886	213	49	16.5	1.9
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF ADAMS COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF ALLEN COUNTY, IN								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
BALANCE OF BARTHOLOMEW COUNTY, IN								
71	Arts, entertainment, & recreation	3	810	82	3	1	100.0	—
BALANCE OF BENTON COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BLACKFORD COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, IN								
71	Arts, entertainment, & recreation	8	2 874	810	117	42	33.2	6.6
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF BROWN COUNTY, IN								
71	Arts, entertainment, & recreation	11	10 824	786	148	66	4.8	2.2
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CASS COUNTY, IN								
71	Arts, entertainment, & recreation	10	2 028	400	84	48	52.9	33.8
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF CLARK COUNTY, IN								
71	Arts, entertainment, & recreation	5	803	181	21	10	9.6	76.7
BALANCE OF CLAY COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF CLINTON COUNTY, IN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF CRAWFORD COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF DAVIESS COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF DEARBORN COUNTY, IN								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
BALANCE OF DECATUR COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF DE KALB COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF DELAWARE COUNTY, IN								
71	Arts, entertainment, & recreation	9	2 807	753	88	31	21.1	4.8
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF DUBOIS COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF ELKHART COUNTY, IN								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF FAYETTE COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FLOYD COUNTY, IN								
71	Arts, entertainment, & recreation	8	888	314	45	30	90.4	9.6
BALANCE OF FOUNTAIN COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF FULTON COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF GIBSON COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, IN								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF GREENE COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF HAMILTON COUNTY, IN								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	10 389	3 285	727	100	8.1	10.7
7139	Other amusement & recreation services	13	10 389	3 285	727	100	8.1	10.7
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
BALANCE OF HANCOCK COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF HARRISON COUNTY, IN								
71	Arts, entertainment, & recreation	4	1 151	219	41	19	57.6	42.4
BALANCE OF HENDRICKS COUNTY, IN								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF HENRY COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 835	527	87	23	58.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF HOWARD COUNTY, IN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF HUNTINGTON COUNTY, IN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF JACKSON COUNTY, IN								
71	Arts, entertainment, & recreation	3	329	36	7	5	100.0	—
BALANCE OF JASPER COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF JAY COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JENNINGS COUNTY, IN								
71	Arts, entertainment, & recreation	3	243	43	9	15	—	25.1
BALANCE OF JOHNSON COUNTY, IN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF KNOX COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF KOSCIUSKO COUNTY, IN								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BALANCE OF LAGRANGE COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 083	299	57	18	92.8	—
BALANCE OF LAKE COUNTY, IN								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BALANCE OF LA PORTE COUNTY, IN								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BALANCE OF LAWRENCE COUNTY, IN								
71	Arts, entertainment, & recreation	4	500	196	28	22	66.4	—
BALANCE OF MADISON COUNTY, IN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
BALANCE OF MARSHALL COUNTY, IN								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
BALANCE OF MARTIN COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MIAMI COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF MONROE COUNTY, IN								
71	Arts, entertainment, & recreation	15	3 928	767	160	47	19.2	—
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF MONTGOMERY COUNTY, IN								
71	Arts, entertainment, & recreation	3	878	237	44	29	80.6	19.4
BALANCE OF MORGAN COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF NEWTON COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF NOBLE COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF OHIO COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	1	D	D	D	e	D	D
BALANCE OF OWEN COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF PARKE COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF PERRY COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PIKE COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PORTER COUNTY, IN								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BALANCE OF POSEY COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF PULASKI COUNTY, IN								
71	Arts, entertainment, & recreation	4	950	192	28	5	35.7	—
BALANCE OF PUTNAM COUNTY, IN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF RANDOLPH COUNTY, IN								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF RIPLEY COUNTY, IN							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF RUSH COUNTY, IN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF ST. JOSEPH COUNTY, IN							
71	Arts, entertainment, & recreation	20	8 697	2 670	621	211	29.9	1.7
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
	BALANCE OF SCOTT COUNTY, IN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SHELBY COUNTY, IN							
71	Arts, entertainment, & recreation	7	1 860	556	105	50	35.9	-
	BALANCE OF SPENCER COUNTY, IN							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
	BALANCE OF STARKE COUNTY, IN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF STEUBEN COUNTY, IN							
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	6 848	987	140	47	49.8	2.1
71393	Marinas	4	5 150	542	105	22	36.0	-
713930	Marinas	4	5 150	542	105	22	36.0	-
	BALANCE OF SWITZERLAND COUNTY, IN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF TIPPECANOE COUNTY, IN							
71	Arts, entertainment, & recreation	8	1 675	461	55	36	85.0	8.4
713	Amusement, gambling, & recreation industries	8	1 675	461	55	36	85.0	8.4
7139	Other amusement & recreation services	8	1 675	461	55	36	85.0	8.4
	BALANCE OF UNION COUNTY, IN							
71	Arts, entertainment, & recreation	3	949	273	36	16	D	-
	BALANCE OF VANDERBURGH COUNTY, IN							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
	BALANCE OF VIGO COUNTY, IN							
71	Arts, entertainment, & recreation	12	2 312	572	129	86	28.8	10.0
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
	BALANCE OF WABASH COUNTY, IN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF WARRICK COUNTY, IN							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WASHINGTON COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, IN								
71	Arts, entertainment, & recreation	11	4 252	585	74	38	28.7	.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF WELLS COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WHITE COUNTY, IN								
71	Arts, entertainment, & recreation	8	10 802	3 428	341	82	4.1	12.1
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF WHITLEY COUNTY, IN								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 71130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

INDIANA

Batesville is in Franklin and Ripley Counties.

Beach Grove. See “Indianapolis (consolidated city).”

Chesterfield is in Delaware and Madison Counties.

Cumberland is in Hancock and Marion Counties; see “Indianapolis (consolidated city).”

Dunkirk is in Blackford and Jay Counties.

Edinburgh is in Bartholomew and Johnson Counties.

Elwood is in Madison and Tipton Counties.

Indianapolis (balance). See “Indianapolis (consolidated city).”

Indianapolis (consolidated city) includes all of Marion County except Beech Grove, Lawrence, Southport, and Speedway, which are tabulated separately. The consolidated city includes Cumberland (part in Marion County), which also is tabulated separately. “Indianapolis (balance),” which is a place equivalent, includes Clermont, Crows Nest, Homecroft, Meridian Hills, North Crows Nest, Rocky Ripple, Spring Hill, Warren Park, Williams Creek, and Wynnedale, which are not populous enough for separate tabulation.

Lawrence. See “Indianapolis (consolidated city).”

Nappanee is in Elkhart and Kosciusko Counties.

Southport. See “Indianapolis (consolidated city).”

Speedway. See “Indianapolis (consolidated city).”

Appendix E. Metropolitan Areas

INDIANA

Bloomington, IN MSA

Monroe County, IN

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Gary, IN PMSA

Lake County, IN

Porter County, IN

Kankakee, IL PMSA

Kankakee County, IL

Kenosha, WI PMSA

Kenosha County, WI

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Cincinnati, OH—KY—IN PMSA—Con.

Hamilton County, OH

Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Hamilton County, OH

Warren County, OH

Hamilton—Middletown, OH PMSA

Butler County, OH

Elkhart—Goshen, IN MSA

Elkhart County, IN

Evansville—Henderson, IN—KY MSA

Posey County, IN

Vanderburgh County, IN

Warrick County, IN

Henderson County, KY

Fort Wayne, IN MSA

Adams County, IN

Allen County, IN

De Kalb County, IN

Huntington County, IN

Wells County, IN

Whitley County, IN

Gary, IN PMSA

Lake County, IN

Porter County, IN

Indianapolis, IN MSA

Boone County, IN

Hamilton County, IN

Hancock County, IN

Hendricks County, IN

Johnson County, IN

Madison County, IN

Marion County, IN

Morgan County, IN

Shelby County, IN

Kokomo, IN MSA

Howard County, IN

Tipton County, IN

Lafayette, IN MSA

Clinton County, IN

Tippecanoe County, IN

Louisville, KY—IN MSA

Clark County, IN

Floyd County, IN

Harrison County, IN

Scott County, IN

Bullitt County, KY

Jefferson County, KY

Oldham County, KY

Muncie, IN MSA

Delaware County, IN

South Bend, IN MSA

St. Joseph County, IN

Terre Haute, IN MSA

Clay County, IN

Vermillion County, IN

Vigo County, IN

Kansas

1997

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Arts, Entertainment, and Recreation

Geographic Area Series



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1997 Economic Census
Arts, Entertainment, and Recreation
Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KANSAS								
71	Arts, entertainment, & recreation	652	374 529	90 990	19 396	7 618	18.8	7.6
711	Performing arts, spectator sports, & related industries	138	132 127	21 948	5 347	1 639	20.1	2.4
7111	Performing arts companies	22	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	9 784	3 888	887	315	4.5	—
711110	Theater companies & dinner theaters	9	9 784	3 888	887	315	4.5	—
7111102	Theater companies	2	D	D	D	a	D	D
7111103	Dinner theaters	7	D	D	D	e	D	D
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	a	D	D
7112	Spectator sports	43	D	D	D	f	D	D
71121	Spectator sports	43	D	D	D	f	D	D
711211	Sports teams & clubs	4	9 919	2 179	985	268	—	—
7112112	Baseball clubs	1	D	D	D	b	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	9	68 939	6 448	1 624	460	20.4	1.7
7112121	Dog racetrack operation	4	66 098	5 266	1 357	402	20.6	—
7112122	Auto racetrack operation	5	2 841	1 182	267	58	16.8	42.0
711219	Other spectator sports	30	D	D	D	b	D	D
7112191	Professional athletes	7	1 174	124	29	9	86.1	7.0
7112192	Racing (except racetrack operation)	23	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	24	18 418	3 366	653	303	14.5	.5
71131	Promoters of performing arts, sports, & similar events w/facility	6	2 051	989	239	187	39.4	1.5
711310	Promoters of performing arts, sports, & similar events w/facility	6	2 051	989	239	187	39.4	1.5
71132	Promoters of performing arts, sports, & similar events w/o facil	18	16 367	2 377	414	116	11.4	.4
711320	Promoters of performing arts, sports, & similar events w/o facil	18	16 367	2 377	414	116	11.4	.4
7114	Agents/managers for artists, athletes, & other public figures	10	2 513	766	173	21	28.4	—
71141	Agents/managers for artists, athletes, & other public figures	10	2 513	766	173	21	28.4	—
711410	Agents/managers for artists, athletes, & other public figures	10	2 513	766	173	21	28.4	—
7115	Independent artists, writers, & performers	39	13 414	3 239	596	136	32.3	.3
71151	Independent artists, writers, & performers	39	13 414	3 239	596	136	32.3	.3
711510	Independent artists, writers, & performers	39	13 414	3 239	596	136	32.3	.3
712	Museums, historical sites, & similar institutions	5	881	296	47	23	25.9	1.5
7121	Museums, historical sites, & similar institutions	5	881	296	47	23	25.9	1.5
71211	Museums	2	D	D	D	a	D	D
712110	Museums	2	D	D	D	a	D	D
71212	Historical sites	2	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	509	241 521	68 746	14 002	5 956	18.0	10.4
7131	Amusement parks & arcades	32	D	D	D	e	D	D
71311	Amusement & theme parks	4	D	D	D	a	D	D
713110	Amusement & theme parks	4	D	D	D	a	D	D
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	a	D	D
71312	Amusement arcades	28	D	D	D	e	D	D
713120	Amusement arcades	28	D	D	D	e	D	D
7132	Gambling industries	17	D	D	D	f	D	D
71321	Casinos (except casino hotels)	2	D	D	D	f	D	D
713210	Casinos (except casino hotels)	2	D	D	D	f	D	D
71329	Other gambling industries	15	D	D	D	c	D	D
713290	Other gambling industries	15	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	15	D	D	D	c	D	D
7139	Other amusement & recreation services	460	D	D	D	h	D	D
71391	Golf courses & country clubs	78	D	D	D	f	D	D
713910	Golf courses & country clubs	78	D	D	D	f	D	D
71393	Marinas	14	5 151	776	139	35	20.2	.3
713930	Marinas	14	5 151	776	139	35	20.2	.3
71394	Fitness & recreational sports centers	170	59 207	18 873	4 117	2 215	17.4	9.1
713940	Fitness & recreational sports centers	170	59 207	18 873	4 117	2 215	17.4	9.1
7139404	Ice skating rinks	1	D	D	D	b	D	D
7139405	Roller skating rinks	25	5 044	1 128	286	268	31.2	10.5
71395	Bowling centers	99	38 728	10 658	2 833	1 203	39.1	7.1
713950	Bowling centers	99	38 728	10 658	2 833	1 203	39.1	7.1
71399	All other amusement & recreation industries	99	26 712	6 199	1 250	547	23.4	10.3
713990	All other amusement & recreation industries	99	26 712	6 199	1 250	547	23.4	10.3
7139901	Dance studios & halls	2	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	5	666	157	51	27	20.1	—
7139904	Miniature golf courses	11	2 053	587	71	54	18.7	—
7139905	Coin-operated amusement devices (except slot machine operation)	27	12 686	2 801	587	136	18.2	2.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
KANSAS									
71	Arts, entertainment, & recreation	305	129 168	124 665	51 810	10 513	3 513	21.7	6.9
711	Performing arts, spectator sports, & related industries	37	8 966	8 883	2 438	407	215	11.2	9.5
7111	Performing arts companies	24	7 172	6 982	2 238	375	166	12.6	9.9
71111	Theater companies & dinner theaters	14	4 612	4 612	1 573	226	72	7.3	14.1
711110	Theater companies & dinner theaters	14	4 612	4 612	1 573	226	72	7.3	14.1
7111102	Theater companies	14	4 612	4 612	1 573	226	72	7.3	14.1
71113	Musical groups & artists	10	2 560	2 370	665	149	94	22.3	2.5
711130	Musical groups & artists	10	2 560	2 370	665	149	94	22.3	2.5
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	13	1 794	1 901	200	32	49	5.4	8.0
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	117	26 540	23 350	9 553	2 165	625	24.0	9.7
7121	Museums, historical sites, & similar institutions	117	26 540	23 350	9 553	2 165	625	24.0	9.7
71211	Museums	95	D	D	D	D	e	D	D
712110	Museums	95	D	D	D	D	e	D	D
71212	Historical sites	18	D	D	D	D	b	D	D
712120	Historical sites	18	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	4	9 715	7 918	3 985	888	170	-	1.4
712130	Zoos & botanical gardens	4	9 715	7 918	3 985	888	170	-	1.4
713	Amusement, gambling, & recreation industries	151	93 662	92 432	39 819	7 941	2 673	22.0	5.9
7139	Other amusement & recreation services	151	93 662	92 432	39 819	7 941	2 673	22.0	5.9
71391	Golf courses & country clubs	79	76 089	75 865	33 630	6 749	2 091	18.8	4.7
713910	Golf courses & country clubs	79	76 089	75 865	33 630	6 749	2 091	18.8	4.7
71394	Fitness & recreational sports centers	40	13 699	13 270	5 125	1 035	425	30.3	9.2
713940	Fitness & recreational sports centers	40	13 699	13 270	5 125	1 035	425	30.3	9.2
71399	All other amusement & recreation industries	32	3 874	3 297	1 064	157	157	57.4	15.9
713990	All other amusement & recreation industries	32	3 874	3 297	1 064	157	157	57.4	15.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KANSAS CITY, MO—KS MSA								
71	Arts, entertainment, & recreation	397	534 698	232 797	52 065	8 236	20.1	1.7
711	Performing arts, spectator sports, & related industries	110	D	D	D	g	D	D
7111	Performing arts companies	20	13 119	4 658	1 007	304	36.4	—
71111	Theater companies & dinner theaters	7	10 198	4 271	933	260	26.9	—
711110	Theater companies & dinner theaters	7	10 198	4 271	933	260	26.9	—
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
7112	Spectator sports	17	168 437	120 912	26 548	851	42.9	—
71121	Spectator sports	17	168 437	120 912	26 548	851	42.9	—
711211	Sports teams & clubs	6	147 287	117 827	25 781	614	38.7	—
7112112	Baseball clubs	1	D	D	D	c	D	D
711212	Racetracks	5	19 373	2 884	722	222	70.2	.4
7113	Promoters of performing arts, sports, & similar events	18	16 356	2 511	431	75	11.9	4.7
71132	Promoters of performing arts, sports, & similar events w/o facil	13	14 127	2 201	380	61	9.7	4.3
711320	Promoters of performing arts, sports, & similar events w/o facil	13	14 127	2 201	380	61	9.7	4.3
7114	Agents/managers for artists, athletes, & other public figures	11	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	11	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers	44	9 864	3 197	540	157	27.6	.4
71151	Independent artists, writers, & performers	44	9 864	3 197	540	157	27.6	.4
711510	Independent artists, writers, & performers	44	9 864	3 197	540	157	27.6	.4
713	Amusement, gambling, & recreation industries	285	318 639	99 090	22 991	6 790	7.6	2.4
7131	Amusement parks & arcades	26	40 847	12 129	1 532	665	1.9	1.9
71311	Amusement & theme parks	5	D	D	D	e	D	D
713110	Amusement & theme parks	5	D	D	D	e	D	D
71312	Amusement arcades	21	D	D	D	e	D	D
713120	Amusement arcades	21	D	D	D	e	D	D
7132	Gambling industries	3	159 514	51 897	13 127	2 931	—	—
71321	Casinos (except casino hotels)	3	159 514	51 897	13 127	2 931	—	—
713210	Casinos (except casino hotels)	3	159 514	51 897	13 127	2 931	—	—
7139	Other amusement & recreation services	256	118 278	35 064	8 332	3 194	19.8	5.7
71391	Golf courses & country clubs	33	25 473	7 513	1 282	440	19.8	4.2
713910	Golf courses & country clubs	33	25 473	7 513	1 282	440	19.8	4.2
71394	Fitness & recreational sports centers	110	47 982	14 821	3 659	1 643	19.5	3.2
713940	Fitness & recreational sports centers	110	47 982	14 821	3 659	1 643	19.5	3.2
7139405	Roller skating rinks	18	3 738	1 032	256	246	33.0	5.9
71395	Bowling centers	41	22 478	7 566	2 104	734	16.0	8.3
713950	Bowling centers	41	22 478	7 566	2 104	734	16.0	8.3
71399	All other amusement & recreation industries	66	18 677	4 107	829	273	28.8	12.4
713990	All other amusement & recreation industries	66	18 677	4 107	829	273	28.8	12.4
7139904	Miniature golf courses	5	2 591	655	46	16	7.1	—
7139905	Coin-operated amusement devices (except slot machine operation)	21	7 841	1 560	376	75	22.2	9.7
LAWRENCE, KS MSA								
71	Arts, entertainment, & recreation	37	9 117	2 421	548	278	44.2	5.8
711	Performing arts, spectator sports, & related industries	14	2 926	517	120	45	76.6	—
713	Amusement, gambling, & recreation industries	23	6 191	1 904	428	233	28.9	8.6
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	2 607	933	202	132	38.2	11.7
713940	Fitness & recreational sports centers	9	2 607	933	202	132	38.2	11.7
TOPEKA, KS MSA								
71	Arts, entertainment, & recreation	42	20 388	5 784	1 364	654	15.5	11.7
711	Performing arts, spectator sports, & related industries	6	3 113	2 027	487	228	15.3	38.8
713	Amusement, gambling, & recreation industries	36	17 275	3 757	877	426	15.5	6.8
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	2 875	855	171	126	30.9	37.1
713940	Fitness & recreational sports centers	14	2 875	855	171	126	30.9	37.1
71395	Bowling centers	4	3 128	1 115	311	126	15.4	—
713950	Bowling centers	4	3 128	1 115	311	126	15.4	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WICHITA, KS MSA								
71	Arts, entertainment, & recreation	111	115 439	21 155	4 640	1 815	14.0	1.5
711	Performing arts, spectator sports, & related industries	27	61 148	5 244	1 300	438	2.9	.2
7111	Performing arts companies	5	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7112	Spectator sports	11	53 668	3 774	1 006	281	—	.2
71121	Spectator sports	11	53 668	3 774	1 006	281	—	.2
711212	Racetracks	3	D	D	D	c	D	D
7112121	Dog racetrack operation	2	D	D	D	c	D	D
7115	Independent artists, writers, & performers	8	4 029	655	150	40	33.5	—
71151	Independent artists, writers, & performers	8	4 029	655	150	40	33.5	—
711510	Independent artists, writers, & performers	8	4 029	655	150	40	33.5	—
713	Amusement, gambling, & recreation industries	83	D	D	D	g	D	D
7131	Amusement parks & arcades	7	3 611	982	170	96	27.7	1.0
7139	Other amusement & recreation services	73	D	D	D	g	D	D
71391	Golf courses & country clubs	13	12 058	4 625	661	200	10.2	—
713910	Golf courses & country clubs	13	12 058	4 625	661	200	10.2	—
71394	Fitness & recreational sports centers	28	12 009	4 674	1 120	536	19.9	6.1
713940	Fitness & recreational sports centers	28	12 009	4 674	1 120	536	19.9	6.1
71395	Bowling centers	15	13 859	2 936	818	307	54.3	—
713950	Bowling centers	15	13 859	2 936	818	307	54.3	—
71399	All other amusement & recreation industries	16	D	D	D	c	D	D
713990	All other amusement & recreation industries	16	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	7 415	1 611	315	69	2.4	—
AREA OUTSIDE KANSAS METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	291	107 432	30 182	5 386	2 335	19.7	17.3
711	Performing arts, spectator sports, & related industries	45	10 982	2 328	452	179	34.3	15.8
7111	Performing arts companies	7	D	D	D	b	D	D
7112	Spectator sports	22	D	D	D	b	D	D
71121	Spectator sports	22	D	D	D	b	D	D
711219	Other spectator sports	21	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	242	D	D	D	g	D	D
7132	Gambling industries	9	D	D	D	f	D	D
71329	Other gambling industries	7	D	D	D	c	D	D
713290	Other gambling industries	7	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	7	D	D	D	c	D	D
7139	Other amusement & recreation services	226	D	D	D	g	D	D
71391	Golf courses & country clubs	42	11 174	3 592	677	261	46.3	12.3
713910	Golf courses & country clubs	42	11 174	3 592	677	261	46.3	12.3
71393	Marinas	9	3 163	636	114	27	19.8	—
713930	Marinas	9	3 163	636	114	27	19.8	—
71394	Fitness & recreational sports centers	67	12 493	3 437	363	409	18.1	16.8
713940	Fitness & recreational sports centers	67	12 493	3 437	363	409	18.1	16.8
7139405	Roller skating rinks	11	D	D	D	b	D	D
71395	Bowling centers	62	D	D	D	e	D	D
713950	Bowling centers	62	D	D	D	e	D	D
71399	All other amusement & recreation industries	46	D	D	D	c	D	D
713990	All other amusement & recreation industries	46	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
KANSAS CITY, MO-KS MSA									
71	Arts, entertainment, & recreation	126	149 447	126 143	50 389	10 767	2 939	4.8	3.6
711	Performing arts, spectator sports, & related industries	22	35 087	33 406	10 739	2 279	530	—	.7
7111	Performing arts companies	15	28 126	26 435	9 385	2 064	478	—	—
71111	Theater companies & dinner theaters	9	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	9	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	8	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	7	6 961	6 971	1 354	215	52	—	3.5
71132	Promoters of performing arts, sports, & similar events w/o facil	7	6 961	6 971	1 354	215	52	—	3.5
711320	Promoters of performing arts, sports, & similar events w/o facil	7	6 961	6 971	1 354	215	52	—	3.5
712	Museums, historical sites, & similar institutions	21	42 011	21 124	8 186	2 149	494	1.7	.8
7121	Museums, historical sites, & similar institutions	21	42 011	21 124	8 186	2 149	494	1.7	.8
71211	Museums	17	D	D	D	D	e	D	D
712110	Museums	17	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	83	72 349	71 613	31 464	6 339	1 915	9.0	6.5
7139	Other amusement & recreation services	83	72 349	71 613	31 464	6 339	1 915	9.0	6.5
71391	Golf courses & country clubs	25	53 109	53 164	23 564	4 725	1 201	5.6	4.7
713910	Golf courses & country clubs	25	53 109	53 164	23 564	4 725	1 201	5.6	4.7
71394	Fitness & recreational sports centers	37	16 241	15 734	7 293	1 514	659	14.5	7.9
713940	Fitness & recreational sports centers	37	16 241	15 734	7 293	1 514	659	14.5	7.9
71399	All other amusement & recreation industries	21	2 999	2 715	607	100	55	39.3	31.7
713990	All other amusement & recreation industries	21	2 999	2 715	607	100	55	39.3	31.7
LAWRENCE, KS MSA									
71	Arts, entertainment, & recreation	7	2 711	2 592	857	171	78	25.5	.8
713	Amusement, gambling, & recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	D	b	D	D
TOPEKA, KS MSA									
71	Arts, entertainment, & recreation	18	9 625	9 178	4 174	905	287	10.2	2.2
713	Amusement, gambling, & recreation industries	8	7 252	7 104	3 596	761	249	6.0	.2
7139	Other amusement & recreation services	8	7 252	7 104	3 596	761	249	6.0	.2
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
WICHITA, KS MSA									
71	Arts, entertainment, & recreation	42	31 586	29 459	13 242	2 679	666	18.4	3.7
711	Performing arts, spectator sports, & related industries	6	4 096	4 131	1 384	207	66	—	—
7111	Performing arts companies	6	4 096	4 131	1 384	207	66	—	—
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	13	12 365	10 071	5 124	1 136	224	17.5	6.6
7121	Museums, historical sites, & similar institutions	13	12 365	10 071	5 124	1 136	224	17.5	6.6
71211	Museums	10	D	D	D	D	b	D	D
712110	Museums	10	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	23	15 125	15 257	6 734	1 336	376	24.0	2.4
7139	Other amusement & recreation services	23	15 125	15 257	6 734	1 336	376	24.0	2.4
71391	Golf courses & country clubs	3	10 934	11 498	5 508	1 150	300	—	—
713910	Golf courses & country clubs	3	10 934	11 498	5 508	1 150	300	—	—
71394	Fitness & recreational sports centers	9	2 259	2 106	596	103	40	100.0	—
713940	Fitness & recreational sports centers	9	2 259	2 106	596	103	40	100.0	—
71399	All other amusement & recreation industries	11	1 932	1 653	630	83	36	71.3	18.5
713990	All other amusement & recreation industries	11	1 932	1 653	630	83	36	71.3	18.5

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE KANSAS METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	197	41 547	39 827	14 571	2 967	1 436	40.1	12.0
711	Performing arts, spectator sports, & related industries	22	D	D	D	D	c	D	D
7111	Performing arts companies	12	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	8	1 509	1 438	329	54	18	22.3	43.0
711110	Theater companies & dinner theaters	8	1 509	1 438	329	54	18	22.3	43.0
712	Museums, historical sites, & similar institutions	87	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	87	D	D	D	D	e	D	D
71211	Museums	71	D	D	D	D	c	D	D
712110	Museums	71	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	88	D	D	D	D	g	D	D
7139	Other amusement & recreation services	88	D	D	D	D	g	D	D
71391	Golf courses & country clubs	60	D	D	D	D	f	D	D
713910	Golf courses & country clubs	60	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	19	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	19	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
ALLEN COUNTY, KS									
71	Arts, entertainment, & recreation	6	887	175	26	26	50.5	6.0	
ANDERSON COUNTY, KS									
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D	
ATCHISON COUNTY, KS									
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D	
BARBER COUNTY, KS									
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D	
BARTON COUNTY, KS									
71	Arts, entertainment, & recreation	8	1 921	878	186	83	67.0	—	
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D	
7139	Other amusement & recreation services	6	D	D	D	b	D	D	
BOURBON COUNTY, KS									
71	Arts, entertainment, & recreation	3	249	63	12	7	100.0	—	
BROWN COUNTY, KS									
71	Arts, entertainment, & recreation	3	D	D	D	f	D	D	
713	Amusement, gambling, & recreation industries	3	D	D	D	f	D	D	
7132	Gambling industries	2	D	D	D	f	D	D	
BUTLER COUNTY, KS									
71	Arts, entertainment, & recreation	12	5 385	2 638	367	140	25.1	9.5	
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D	
7139	Other amusement & recreation services	11	D	D	D	c	D	D	

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHAUTAUQUA COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHEROKEE COUNTY, KS								
71	Arts, entertainment, & recreation	6	6 954	1 935	32	14	14.3	—
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D
CHEYENNE COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLARK COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLAY COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLOUD COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COFFEY COUNTY, KS								
71	Arts, entertainment, & recreation	4	300	43	10	8	75.3	24.7
COMANCHE COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COWLEY COUNTY, KS								
71	Arts, entertainment, & recreation	8	1 474	455	50	33	12.6	5.2
CRAWFORD COUNTY, KS								
71	Arts, entertainment, & recreation	8	1 960	591	112	41	55.8	3.4
DECATUR COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DICKINSON COUNTY, KS								
71	Arts, entertainment, & recreation	15	4 312	973	230	55	50.2	36.5
711	Performing arts, spectator sports, & related industries	11	4 199	948	227	48	50.2	36.4
7112	Spectator sports	10	D	D	D	b	D	D
71121	Spectator sports	10	D	D	D	b	D	D
711219	Other spectator sports	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
DOUGLAS COUNTY, KS								
71	Arts, entertainment, & recreation	37	9 117	2 421	548	278	44.2	5.8
711	Performing arts, spectator sports, & related industries	14	2 926	517	120	45	76.6	—
713	Amusement, gambling, & recreation industries	23	6 191	1 904	428	233	28.9	8.6
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	2 607	933	202	132	38.2	11.7
713940	Fitness & recreational sports centers	9	2 607	933	202	132	38.2	11.7
EDWARDS COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ELLIS COUNTY, KS								
71	Arts, entertainment, & recreation	12	1 272	408	82	60	77.4	9.1
ELLSWORTH COUNTY, KS								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FINNEY COUNTY, KS								
71	Arts, entertainment, & recreation	9	2 862	943	204	92	19.7	7.7
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
FORD COUNTY, KS								
71	Arts, entertainment, & recreation	10	1 810	617	128	91	23.1	9.8
FRANKLIN COUNTY, KS								
71	Arts, entertainment, & recreation	7	788	186	53	52	73.4	—
GEARY COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
GRANT COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRAY COUNTY, KS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GREELEY COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENWOOD COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HAMILTON COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARPER COUNTY, KS								
71	Arts, entertainment, & recreation	4	583	93	19	20	21.3	23.2
HARVEY COUNTY, KS								
71	Arts, entertainment, & recreation	10	1 112	365	78	53	62.7	5.5
HASKELL COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HODGEMAN COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JACKSON COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
JEFFERSON COUNTY, KS								
71	Arts, entertainment, & recreation	5	2 966	716	139	35	37.7	—
713	Amusement, gambling, & recreation industries	5	2 966	716	139	35	37.7	—
7139	Other amusement & recreation services	5	2 966	716	139	35	37.7	—
JEWELL COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JOHNSON COUNTY, KS								
71	Arts, entertainment, & recreation	135	93 730	25 974	6 167	2 107	11.4	4.4
711	Performing arts, spectator sports, & related industries	39	D	D	D	f	D	D
7111	Performing arts companies	7	8 037	3 213	711	208	1.9	—
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	17	7 235	2 205	354	65	22.8	.4
71151	Independent artists, writers, & performers	17	7 235	2 205	354	65	22.8	.4
711510	Independent artists, writers, & performers	17	7 235	2 205	354	65	22.8	.4
713	Amusement, gambling, & recreation industries	96	D	D	D	g	D	D
7131	Amusement parks & arcades	10	D	D	D	c	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	86	D	D	D	g	D	D
71391	Golf courses & country clubs	12	11 516	3 436	649	184	4.7	9.3
713910	Golf courses & country clubs	12	11 516	3 436	649	184	4.7	9.3
71394	Fitness & recreational sports centers	45	28 337	8 797	2 228	974	12.3	3.3
713940	Fitness & recreational sports centers	45	28 337	8 797	2 228	974	12.3	3.3
71395	Bowling centers	9	6 580	2 105	492	177	10.3	9.2
713950	Bowling centers	9	6 580	2 105	492	177	10.3	9.2
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
KINGMAN COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LABETTE COUNTY, KS								
71	Arts, entertainment, & recreation	7	536	139	30	21	60.3	—
LANE COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEAVENWORTH COUNTY, KS								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
LINCOLN COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LINN COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LOGAN COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LYON COUNTY, KS								
71	Arts, entertainment, & recreation	9	1 625	392	97	67	11.0	18.3
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
MCPHERSON COUNTY, KS								
71	Arts, entertainment, & recreation	3	1 221	378	98	34	—	14.5
MARSHALL COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MEADE COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MIAMI COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MITCHELL COUNTY, KS								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MONTGOMERY COUNTY, KS								
71	Arts, entertainment, & recreation	12	2 283	308	63	44	23.5	17.7
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
MORRIS COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MORTON COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEMAHA COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEOSHO COUNTY, KS								
71	Arts, entertainment, & recreation	4	250	74	11	4	6.0	51.6
NORTON COUNTY, KS								
71	Arts, entertainment, & recreation	3	410	72	14	8	D	48.8
OSAGE COUNTY, KS								
71	Arts, entertainment, & recreation	11	1 057	151	18	18	57.1	3.1
PAWNEE COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PHILLIPS COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POTTAWATOMIE COUNTY, KS								
71	Arts, entertainment, & recreation	4	525	187	48	44	28.2	1.3
PRATT COUNTY, KS								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
RAWLINS COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RENO COUNTY, KS								
71	Arts, entertainment, & recreation	12	4 200	1 088	235	133	6.7	42.0
713	Amusement, gambling, & recreation industries	9	3 807	1 012	224	130	3.3	46.3
7139	Other amusement & recreation services	8	D	D	D	c	D	D
REPUBLIC COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RICE COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RILEY COUNTY, KS								
71	Arts, entertainment, & recreation	13	4 009	975	195	120	31.9	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
ROOKS COUNTY, KS								
71	Arts, entertainment, & recreation	4	284	53	8	12	85.6	11.3
RUSSELL COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SALINE COUNTY, KS								
71	Arts, entertainment, & recreation	12	1 666	504	124	66	47.1	.9
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
SCOTT COUNTY, KS								
71	Arts, entertainment, & recreation	6	659	134	32	31	78.5	21.2
SEDGWICK COUNTY, KS								
71	Arts, entertainment, & recreation	89	108 942	18 152	4 195	1 622	13.0	1.1
711	Performing arts, spectator sports, & related industries	25	D	D	D	e	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7112	Spectator sports	10	D	D	D	e	D	D
71121	Spectator sports	10	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	c	D	D
7112121	Dog racetrack operation	2	D	D	D	c	D	D
7115	Independent artists, writers, & performers	7	D	D	D	b	D	D
71151	Independent artists, writers, & performers	7	D	D	D	b	D	D
711510	Independent artists, writers, & performers	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	63	D	D	D	g	D	D
7131	Amusement parks & arcades	5	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	g	D	D
71391	Golf courses & country clubs	7	8 100	2 716	531	164	10.0	—
713910	Golf courses & country clubs	7	8 100	2 716	531	164	10.0	—
71394	Fitness & recreational sports centers	24	11 198	4 058	929	453	18.8	1.8
713940	Fitness & recreational sports centers	24	11 198	4 058	929	453	18.8	1.8
71395	Bowling centers	11	13 110	2 740	757	264	52.8	—
713950	Bowling centers	11	13 110	2 740	757	264	52.8	—
71399	All other amusement & recreation industries	13	D	D	D	c	D	D
713990	All other amusement & recreation industries	13	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D
SEWARD COUNTY, KS								
71	Arts, entertainment, & recreation	4	680	171	46	21	79.1	—
SHAWNEE COUNTY, KS								
71	Arts, entertainment, & recreation	42	20 388	5 784	1 364	654	15.5	11.7
711	Performing arts, spectator sports, & related industries	6	3 113	2 027	487	228	15.3	38.8
713	Amusement, gambling, & recreation industries	36	17 275	3 757	877	426	15.5	6.8
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	2 875	855	171	126	30.9	37.1
713940	Fitness & recreational sports centers	14	2 875	855	171	126	30.9	37.1
71395	Bowling centers	4	3 128	1 115	311	126	15.4	—
713950	Bowling centers	4	3 128	1 115	311	126	15.4	—
SHERIDAN COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SHERMAN COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SMITH COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STAFFORD COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SUMNER COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
THOMAS COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TREGO COUNTY, KS								
71	Arts, entertainment, & recreation	3	419	67	17	10	100.0	—
WASHINGTON COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WICHITA COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILSON COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WYANDOTTE COUNTY, KS								
71	Arts, entertainment, & recreation	24	26 729	5 048	1 187	377	53.7	3.2
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABILENE, KS								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
ANDOVER, KS								
71	Arts, entertainment, & recreation	5	4 520	2 339	288	77	14.1	11.3
713	Amusement, gambling, & recreation industries	5	4 520	2 339	288	77	14.1	11.3
7139	Other amusement & recreation services	5	4 520	2 339	288	77	14.1	11.3
ANTHONY, KS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ARKANSAS CITY, KS								
71	Arts, entertainment, & recreation	4	371	98	20	13	30.7	20.5
ATCHISON, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
AUGUSTA, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
BAXTER SPRINGS, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEVILLE, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELOIT, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BONNER SPRINGS, KS *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BONNER SPRINGS, KS (WYANDOTTE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURLINGTON, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHANUTE, KS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CLAY CENTER, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COFFEYVILLE, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLBY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLUMBUS, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D
CONCORDIA, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DERBY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DODGE CITY, KS								
71	Arts, entertainment, & recreation	6	1 563	571	123	81	25.5	2.7
EL DORADO, KS								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ELLSWORTH, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EMPORIA, KS								
71	Arts, entertainment, & recreation	9	1 625	392	97	67	11.0	18.3
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
EUREKA, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
FORT SCOTT, KS								
71	Arts, entertainment, & recreation	3	249	63	12	7	100.0	—
FRONTENAC, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GALENA, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GARDEN CITY, KS								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
GARDNER, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GARNETT, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GOODLAND, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GREAT BEND, KS								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
HAYS, KS								
71	Arts, entertainment, & recreation	7	762	243	55	43	84.0	—
HERINGTON, KS *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HERINGTON, KS (DICKINSON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HIAWATHA, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HUTCHINSON, KS								
71	Arts, entertainment, & recreation	5	1 312	343	91	69	3.4	62.3
INDEPENDENCE, KS								
71	Arts, entertainment, & recreation	4	631	171	38	31	32.2	43.1
IOLA, KS								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
JUNCTION CITY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
KANSAS CITY, KS								
71	Arts, entertainment, & recreation	23	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
KINGMAN, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LANSING, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAWRENCE, KS								
71	Arts, entertainment, & recreation	33	8 852	2 318	532	263	43.9	6.0
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
LEAVENWORTH, KS								
71	Arts, entertainment, & recreation	7	991	287	74	39	35.8	—
LEAWOOD, KS								
71	Arts, entertainment, & recreation	7	3 586	1 316	333	100	17.3	11.8
713	Amusement, gambling, & recreation industries	4	2 617	1 154	278	90	—	16.1
7139	Other amusement & recreation services	4	2 617	1 154	278	90	—	16.1
LENEXA, KS								
71	Arts, entertainment, & recreation	14	7 330	2 035	428	212	23.9	14.4
713	Amusement, gambling, & recreation industries	11	6 720	1 945	404	207	26.0	15.7
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	3 214	944	231	141	25.7	1.6
713940	Fitness & recreational sports centers	5	3 214	944	231	141	25.7	1.6
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
LIBERAL, KS								
71	Arts, entertainment, & recreation	4	680	171	46	21	79.1	—
LYONS, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCPHERSON, KS								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MANHATTAN, KS *								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
MANHATTAN, KS (RILEY COUNTY PART) *								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
MARYSVILLE, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MERRIAM, KS								
71	Arts, entertainment, & recreation	5	3 655	785	249	79	—	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MISSION, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MISSION HILLS, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEWTON, KS								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
NORTON, KS								
71	Arts, entertainment, & recreation	3	410	72	14	8	D	48.8
OLATHE, KS								
71	Arts, entertainment, & recreation	15	4 693	1 494	309	96	16.4	2.3
713	Amusement, gambling, & recreation industries	15	4 693	1 494	309	96	16.4	2.3
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
OSAGE CITY, KS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OSAWATOMIE, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OTTAWA, KS								
71	Arts, entertainment, & recreation	4	516	130	39	46	80.0	—
OVERLAND PARK, KS								
71	Arts, entertainment, & recreation	56	44 988	13 507	3 097	1 105	8.5	3.1
711	Performing arts, spectator sports, & related industries	17	13 238	4 575	966	244	11.7	—
7111	Performing arts companies	5	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7115	Independent artists, writers, & performers	8	D	D	D	b	D	D
71151	Independent artists, writers, & performers	8	D	D	D	b	D	D
711510	Independent artists, writers, & performers	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	39	31 750	8 932	2 131	861	7.2	4.3
7139	Other amusement & recreation services	35	29 192	8 284	1 954	783	7.5	4.7
71391	Golf courses & country clubs	3	5 897	1 325	239	67	—	—
713910	Golf courses & country clubs	3	5 897	1 325	239	67	—	—
71394	Fitness & recreational sports centers	21	16 853	5 317	1 357	596	10.7	.9
713940	Fitness & recreational sports centers	21	16 853	5 317	1 357	596	10.7	.9
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
PARK CITY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PARSONS, KS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PHILLIPSBURG, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PITTSBURG, KS								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
PRAIRIE VILLAGE, KS								
71	Arts, entertainment, & recreation	11	16 659	2 596	982	240	1.2	2.8
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
PRATT, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RUSSELL, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SALINA, KS								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
SCOTT CITY, KS								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
SHAWNEE, KS								
71	Arts, entertainment, & recreation	13	3 690	1 118	216	110	11.9	16.6
711	Performing arts, spectator sports, & related industries	4	1 811	596	115	25	16.3	—
713	Amusement, gambling, & recreation industries	9	1 879	522	101	85	7.6	32.5
SOUTH HUTCHINSON, KS								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
TONGANOXIE, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TOPEKA, KS								
71	Arts, entertainment, & recreation	34	17 190	4 079	1 010	546	12.8	7.3
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	D	D	D	c	D	D
713940	Fitness & recreational sports centers	13	D	D	D	c	D	D
71395	Bowling centers	4	3 128	1 115	311	126	15.4	—
713950	Bowling centers	4	3 128	1 115	311	126	15.4	—
ULYSSES, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VALLEY CENTER, KS								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
WAMEGO, KS								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WELLINGTON, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WICHITA, KS								
71	Arts, entertainment, & recreation	78	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	19	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	6	D	D	D	b	D	D
71151	Independent artists, writers, & performers	6	D	D	D	b	D	D
711510	Independent artists, writers, & performers	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	g	D	D
7131	Amusement parks & arcades	5	D	D	D	b	D	D
7139	Other amusement & recreation services	51	D	D	D	g	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	24	11 198	4 058	929	453	18.8	1.8
713940	Fitness & recreational sports centers	24	11 198	4 058	929	453	18.8	1.8
71395	Bowling centers	10	D	D	D	e	D	D
713950	Bowling centers	10	D	D	D	e	D	D
71399	All other amusement & recreation industries	13	D	D	D	c	D	D
713990	All other amusement & recreation industries	13	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
WINFIELD, KS								
71	Arts, entertainment, & recreation	4	1 103	357	30	20	6.5	—
BALANCE OF ALLEN COUNTY, KS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF ATCHISON COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BARBER COUNTY, KS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF BARTON COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BROWN COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	f	D	D
BALANCE OF BUTLER COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CHAUTAUQUA COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CHEROKEE COUNTY, KS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CHEYENNE COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CLARK COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF COFFEY COUNTY, KS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF COMANCHE COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CRAWFORD COUNTY, KS							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF DECATUR COUNTY, KS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DICKINSON COUNTY, KS							
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
	BALANCE OF DOUGLAS COUNTY, KS							
71	Arts, entertainment, & recreation	4	265	103	16	15	54.0	—
	BALANCE OF EDWARDS COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF ELLIS COUNTY, KS							
71	Arts, entertainment, & recreation	5	510	165	27	17	67.5	22.7
	BALANCE OF ELLSWORTH COUNTY, KS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF FINNEY COUNTY, KS							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BALANCE OF FORD COUNTY, KS							
71	Arts, entertainment, & recreation	4	247	46	5	10	8.5	54.7
	BALANCE OF FRANKLIN COUNTY, KS							
71	Arts, entertainment, & recreation	3	272	56	14	6	D	—
	BALANCE OF GRAY COUNTY, KS							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF GREELEY COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GREENWOOD COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HAMILTON COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HARPER COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HARVEY COUNTY, KS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF HASKELL COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HODGEMAN COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
BALANCE OF JEFFERSON COUNTY, KS								
71	Arts, entertainment, & recreation	5	2 966	716	139	35	37.7	—
713	Amusement, gambling, & recreation industries	5	2 966	716	139	35	37.7	—
7139	Other amusement & recreation services	5	2 966	716	139	35	37.7	—
BALANCE OF JEWELL COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JOHNSON COUNTY, KS								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
BALANCE OF LABETTE COUNTY, KS								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF LANE COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LEAVENWORTH COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LINN COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LOGAN COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MCPHERSON COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MEADE COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MIAMI COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MITCHELL COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF MONTGOMERY COUNTY, KS							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
	BALANCE OF MORRIS COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MORTON COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF NEMAHA COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF NEOSHO COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF OSAGE COUNTY, KS							
71	Arts, entertainment, & recreation	8	D	D	D	a	D	D
	BALANCE OF PAWNEE COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF POTTAWATOMIE COUNTY, KS							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BALANCE OF PRATT COUNTY, KS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF RAWLINS COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF RENO COUNTY, KS							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BALANCE OF RICE COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF RILEY COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF ROOKS COUNTY, KS							
71	Arts, entertainment, & recreation	4	284	53	8	12	85.6	11.3
	BALANCE OF RUSSELL COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SALINE COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SCOTT COUNTY, KS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SEDGWICK COUNTY, KS							
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711212	Racetracks.....	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF SHAWNEE COUNTY, KS								
71	Arts, entertainment, & recreation	8	3 198	1 705	354	108	29.9	35.2
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF SHERIDAN COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SMITH COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF STAFFORD COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SUMNER COUNTY, KS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TREGO COUNTY, KS								
71	Arts, entertainment, & recreation	3	419	67	17	10	100.0	—
BALANCE OF WASHINGTON COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WICHITA COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WILSON COUNTY, KS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

KANSAS

Bonner Springs is in Johnson and Wyandotte Counties.

Herington is in Dickinson and Morris Counties.

Manhattan is in Pottawatomie and Riley Counties.

Mulvane is in Sedgwick and Sumner Counties.

Appendix E. Metropolitan Areas

KANSAS

Kansas City, MO—KS MSA

Johnson County, KS
Leavenworth County, KS
Miami County, KS
Wyandotte County, KS
Cass County, MO
Clay County, MO
Clinton County, MO
Jackson County, MO
Lafayette County, MO

Kansas City, MO—KS MSA—Con.

Platte County, MO
Ray County, MO

Lawrence, KS MSA

Douglas County, KS

Topeka, KS MSA

Shawnee County, KS

Wichita, KS MSA

Butler County, KS
Harvey County, KS
Sedgwick County, KS

Kentucky

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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U.S. CENSUS BUREAU



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KENTUCKY								
71	Arts, entertainment, & recreation	906	550 206	126 305	25 302	10 580	21.4	7.4
711	Performing arts, spectator sports, & related industries	209	252 305	43 922	9 126	2 674	12.5	10.5
7111	Performing arts companies	30	12 916	3 130	674	289	30.7	7.5
71111	Theater companies & dinner theaters	9	5 470	738	248	78	33.7	14.4
711110	Theater companies & dinner theaters	9	5 470	738	248	78	33.7	14.4
7111102	Theater companies	9	5 470	738	248	78	33.7	14.4
71113	Musical groups & artists	16	5 345	1 999	343	168	22.4	1.0
711130	Musical groups & artists	16	5 345	1 999	343	168	22.4	1.0
7111309	Other music groups & artists	16	5 345	1 999	343	168	22.4	1.0
71119	Other performing arts companies	5	2 101	393	83	43	44.2	5.8
711190	Other performing arts companies	5	2 101	393	83	43	44.2	5.8
7111909	Other performing arts companies (except circuses)	5	2 101	393	83	43	44.2	5.8
7112	Spectator sports	131	216 886	36 636	7 490	2 020	8.9	11.8
71121	Spectator sports	131	216 886	36 636	7 490	2 020	8.9	11.8
711211	Sports teams & clubs	2	D	D	D	b	D	D
7112112	Baseball clubs	1	D	D	D	a	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
711212	Racetracks	15	164 774	22 417	4 612	1 164	1.3	11.5
7112122	Auto racetrack operation	8	7 006	978	131	81	30.7	2.8
7112123	Horse racetrack operation	7	157 768	21 439	4 481	1 083	—	11.9
711219	Other spectator sports	114	D	D	D	f	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	110	43 808	12 927	2 583	763	32.8	14.5
7113	Promoters of performing arts, sports, & similar events	12	17 923	2 901	696	306	38.9	—
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	8	2 414	583	122	24	15.9	2.0
71141	Agents/managers for artists, athletes, & other public figures	8	2 414	583	122	24	15.9	2.0
711410	Agents/managers for artists, athletes, & other public figures	8	2 414	583	122	24	15.9	2.0
7115	Independent artists, writers, & performers	28	2 166	672	144	35	48.2	—
71151	Independent artists, writers, & performers	28	2 166	672	144	35	48.2	—
711510	Independent artists, writers, & performers	28	2 166	672	144	35	48.2	—
712	Museums, historical sites, & similar institutions	4	318	58	14	7	59.1	15.7
7121	Museums, historical sites, & similar institutions	4	318	58	14	7	59.1	15.7
71211	Museums	3	D	D	D	a	D	D
712110	Museums	3	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	693	297 583	82 325	16 162	7 899	28.8	4.7
7131	Amusement parks & arcades	49	33 395	8 117	1 173	1 033	7.7	.2
71311	Amusement & theme parks	12	25 779	6 089	681	749	.5	—
713110	Amusement & theme parks	12	25 779	6 089	681	749	.5	—
7131101	Waterparks	2	D	D	D	c	D	D
7131102	Amusement parks (except waterparks)	10	D	D	D	f	D	D
71312	Amusement arcades	37	7 616	2 028	492	284	32.0	1.0
713120	Amusement arcades	37	7 616	2 028	492	284	32.0	1.0
7132	Gambling industries	20	25 208	5 379	1 217	399	5.1	5.1
71329	Other gambling industries	20	25 208	5 379	1 217	399	5.1	5.1
713290	Other gambling industries	20	25 208	5 379	1 217	399	5.1	5.1
7132902	Lottery, bingo, bookie, & other betting operation	20	25 208	5 379	1 217	399	5.1	5.1
7139	Other amusement & recreation services	624	238 980	68 829	13 772	6 467	34.3	5.3
71391	Golf courses & country clubs	119	69 500	21 873	3 559	1 504	35.4	7.9
713910	Golf courses & country clubs	119	69 500	21 873	3 559	1 504	35.4	7.9
71393	Marinas	57	32 262	7 145	1 093	324	28.6	1.6
713930	Marinas	57	32 262	7 145	1 093	324	28.6	1.6
71394	Fitness & recreational sports centers	230	69 513	21 285	4 937	2 802	34.2	5.0
713940	Fitness & recreational sports centers	230	69 513	21 285	4 937	2 802	34.2	5.0
7139404	Ice skating rinks	3	2 553	564	152	80	—	—
7139405	Roller skating rinks	31	5 540	1 521	381	311	37.6	12.8
71395	Bowling centers	77	33 899	10 574	2 559	1 133	35.9	1.3
713950	Bowling centers	77	33 899	10 574	2 559	1 133	35.9	1.3
71399	All other amusement & recreation industries	141	33 806	7 952	1 624	704	36.0	8.1
713990	All other amusement & recreation industries	141	33 806	7 952	1 624	704	36.0	8.1
7139901	Dance studios & halls	4	1 536	405	66	32	22.9	5.4
7139902	Concession operators of amusement devices & rides	5	613	174	21	16	66.6	—
7139904	Miniature golf courses	16	5 862	1 845	300	116	26.7	—
7139905	Coin-operated amusement devices (except slot machine operation)	32	13 362	2 548	615	217	15.8	4.1

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
KENTUCKY									
71	Arts, entertainment, & recreation	264	222 357	173 291	63 059	12 805	4 525	20.5	1.8
711	Performing arts, spectator sports, & related industries	53	51 099	49 233	17 338	4 040	1 329	7.6	1.4
7111	Performing arts companies	38	29 020	26 972	11 721	2 773	914	11.3	2.3
71111	Theater companies & dinner theaters	21	17 459	15 782	6 335	1 472	458	11.7	.1
711110	Theater companies & dinner theaters	21	17 459	15 782	6 335	1 472	458	11.7	.1
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	20	D	D	D	D	e	D	D
71112	Dance companies	2	D	D	D	D	b	D	D
711120	Dance companies	2	D	D	D	D	b	D	D
71113	Musical groups & artists	14	8 263	7 796	3 959	952	379	14.9	.9
711130	Musical groups & artists	14	8 263	7 796	3 959	952	379	14.9	.9
7111301	Symphony orchestras & chamber music organizations	7	7 394	6 937	3 656	884	324	15.1	—
7111309	Other music groups & artists	7	869	859	303	68	55	13.6	8.6
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	15	22 079	22 261	5 617	1 267	415	2.8	.2
71131	Promoters of performing arts, sports, & similar events w/facility	5	17 844	17 990	4 991	1 231	403	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	5	17 844	17 990	4 991	1 231	403	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	10	4 235	4 271	626	36	12	14.7	1.2
711320	Promoters of performing arts, sports, & similar events w/o facil	10	4 235	4 271	626	36	12	14.7	1.2
712	Museums, historical sites, & similar institutions	58	80 712	35 427	9 447	2 095	622	14.8	1.2
7121	Museums, historical sites, & similar institutions	58	80 712	35 427	9 447	2 095	622	14.8	1.2
71211	Museums	40	66 630	23 472	6 093	1 329	405	10.2	1.2
712110	Museums	40	66 630	23 472	6 093	1 329	405	10.2	1.2
71212	Historical sites	11	12 516	10 733	3 119	707	199	36.4	.4
712120	Historical sites	11	12 516	10 733	3 119	707	199	36.4	.4
71213	Zoos & botanical gardens	2	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	5	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	5	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	153	90 546	88 631	36 274	6 670	2 574	32.7	2.6
7139	Other amusement & recreation services	153	90 546	88 631	36 274	6 670	2 574	32.7	2.6
71391	Golf courses & country clubs	78	70 233	68 900	28 375	5 246	1 776	32.2	2.5
713910	Golf courses & country clubs	78	70 233	68 900	28 375	5 246	1 776	32.2	2.5
71394	Fitness & recreational sports centers	58	15 111	14 342	6 265	1 219	741	37.3	3.3
713940	Fitness & recreational sports centers	58	15 111	14 342	6 265	1 219	741	37.3	3.3
71399	All other amusement & recreation industries	17	5 202	5 389	1 634	205	57	25.4	2.1
713990	All other amusement & recreation industries	17	5 202	5 389	1 634	205	57	25.4	2.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI-HAMILTON, OH-KY-IN CMSA								
71	Arts, entertainment, & recreation	504	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	121	D	D	D	g	D	D
7111	Performing arts companies	20	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	D	D	D	e	D	D
711110	Theater companies & dinner theaters	9	D	D	D	e	D	D
7111102	Theater companies	7	D	D	D	c	D	D
7112	Spectator sports	29	D	D	D	g	D	D
71121	Spectator sports	29	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	18	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
7115	Independent artists, writers, & performers	45	D	D	D	c	D	D
71151	Independent artists, writers, & performers	45	D	D	D	c	D	D
711510	Independent artists, writers, & performers	45	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	381	D	D	D	i	D	D
7131	Amusement parks & arcades	24	D	D	D	g	D	D
71311	Amusement & theme parks	7	D	D	D	f	D	D
713110	Amusement & theme parks	7	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	f	D	D
71312	Amusement arcades	17	D	D	D	e	D	D
713120	Amusement arcades	17	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	355	D	D	D	i	D	D
71391	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
713910	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
71393	Marinas	19	D	D	D	b	D	D
713930	Marinas	19	D	D	D	b	D	D
71394	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
713940	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
7139405	Roller skating rinks	14	3 678	1 137	305	163	17.9	25.8
71395	Bowling centers	49	D	D	D	f	D	D
713950	Bowling centers	49	D	D	D	f	D	D
71399	All other amusement & recreation industries	80	D	D	D	f	D	D
713990	All other amusement & recreation industries	80	D	D	D	f	D	D
7139901	Dance studios & halls	4	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	8	3 276	775	133	59	14.4	1.1
7139905	Coin-operated amusement devices (except slot machine operation)	21	16 503	4 143	978	226	7.4	—
Cincinnati, OH-KY-IN PMSA								
71	Arts, entertainment, & recreation	430	660 826	218 287	31 283	8 146	8.8	2.9
711	Performing arts, spectator sports, & related industries	106	D	D	D	g	D	D
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
711110	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
7111102	Theater companies	6	D	D	D	b	D	D
7112	Spectator sports	27	D	D	D	g	D	D
71121	Spectator sports	27	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	17	24 214	3 834	633	237	21.9	6.4
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
7115	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
71151	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
711510	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
Cincinnati, OH—KY—IN PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	322	438 168	109 884	21 468	6 431	8.6	3.5
7131	Amusement parks & arcades	20	125 121	30 716	4 398	1 104	3.4	.1
71311	Amusement & theme parks	5	D	D	D	f	D	D
713110	Amusement & theme parks	5	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	f	D	D
71312	Amusement arcades	15	D	D	D	e	D	D
713120	Amusement arcades	15	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	300	D	D	D	h	D	D
71391	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
713910	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
71393	Marinas	18	D	D	D	b	D	D
713930	Marinas	18	D	D	D	b	D	D
71394	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
713940	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
7139405	Roller skating rinks	10	D	D	D	c	D	D
71395	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
713950	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
71399	All other amusement & recreation industries	67	D	D	D	e	D	D
713990	All other amusement & recreation industries	67	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	17	D	D	D	c	D	D
Hamilton—Middletown, OH PMSA								
71	Arts, entertainment, & recreation	74	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
713910	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
71394	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
713940	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
CLARKSVILLE—HOPKINSVILLE, TN—KY MSA								
71	Arts, entertainment, & recreation	40	12 489	2 716	597	340	33.2	9.1
713	Amusement, gambling, & recreation industries	37	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	3 505	1 042	260	163	15.0	2.7
713940	Fitness & recreational sports centers	11	3 505	1 042	260	163	15.0	2.7
71399	All other amusement & recreation industries	18	3 502	753	160	65	82.0	7.3
713990	All other amusement & recreation industries	18	3 502	753	160	65	82.0	7.3

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EVANSVILLE—HENDERSON, IN—KY MSA								
71	Arts, entertainment, & recreation	68	162 756	35 876	8 121	2 025	3.7	11.8
711	Performing arts, spectator sports, & related industries	12	25 490	3 726	551	126	1.4	74.1
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
7111102	Theater companies	3	D	D	D	a	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	56	137 266	32 150	7 570	1 899	4.1	.2
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	49	D	D	D	f	D	D
71394	Fitness & recreational sports centers	18	5 143	1 775	407	223	25.7	4.5
713940	Fitness & recreational sports centers	18	5 143	1 775	407	223	25.7	4.5
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
HUNTINGTON—ASHLAND, WV—KY—OH MSA								
71	Arts, entertainment, & recreation	69	20 488	5 307	1 005	379	21.0	6.5
711	Performing arts, spectator sports, & related industries	5	2 037	423	165	36	—	5.4
713	Amusement, gambling, & recreation industries	64	18 451	4 884	840	343	23.3	6.6
7139	Other amusement & recreation services	59	16 027	4 269	804	325	26.1	7.6
71391	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
713910	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
71394	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
713940	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
71395	Bowling centers	10	3 164	940	256	104	26.6	3.9
713950	Bowling centers	10	3 164	940	256	104	26.6	3.9
71399	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
713990	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	2 958	332	81	27	49.2	—
LEXINGTON, KY MSA								
71	Arts, entertainment, & recreation	148	118 703	26 346	5 376	1 920	14.4	4.4
711	Performing arts, spectator sports, & related industries	56	81 286	15 235	3 084	795	9.2	1.5
7111	Performing arts companies	5	1 465	365	74	50	43.6	—
7112	Spectator sports	43	78 617	14 716	2 978	735	7.6	1.6
71121	Spectator sports	43	78 617	14 716	2 978	735	7.6	1.6
711212	Racetracks	4	D	D	D	e	D	D
7112123	Horse racetrack operation	3	D	D	D	e	D	D
711219	Other spectator sports	38	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	38	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	92	37 417	11 111	2 292	1 125	25.7	10.8
7139	Other amusement & recreation services	85	D	D	D	g	D	D
71391	Golf courses & country clubs	13	8 891	2 642	458	173	26.5	14.2
713910	Golf courses & country clubs	13	8 891	2 642	458	173	26.5	14.2
71394	Fitness & recreational sports centers	38	16 473	5 208	1 100	604	19.6	5.5
713940	Fitness & recreational sports centers	38	16 473	5 208	1 100	604	19.6	5.5
71395	Bowling centers	9	4 653	1 591	371	146	31.9	—
713950	Bowling centers	9	4 653	1 591	371	146	31.9	—
71399	All other amusement & recreation industries	23	5 127	1 235	239	101	38.8	12.8
713990	All other amusement & recreation industries	23	5 127	1 235	239	101	38.8	12.8
7139904	Miniature golf courses	4	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOUISVILLE, KY—IN MSA								
71	Arts, entertainment, & recreation	312	239 997	53 326	10 608	4 493	20.1	3.3
711	Performing arts, spectator sports, & related industries	98	D	D	D	g	D	D
7111	Performing arts companies	15	9 036	2 425	566	220	15.1	8.6
71111	Theater companies & dinner theaters	5	7 276	2 119	514	191	.8	9.1
711110	Theater companies & dinner theaters	5	7 276	2 119	514	191	.8	9.1
7112	Spectator sports	54	86 969	10 327	1 947	604	9.6	3.7
71121	Spectator sports	54	86 969	10 327	1 947	604	9.6	3.7
711212	Racetracks	3	D	D	D	c	D	D
7112123	Horse racetrack operation	1	D	D	D	c	D	D
711219	Other spectator sports	50	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	47	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	7	6 995	1 840	459	266	75.4	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	213	133 294	37 732	7 421	3 343	24.2	2.8
7131	Amusement parks & arcades	15	25 883	6 495	943	744	2.7	—
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
71312	Amusement arcades	13	D	D	D	c	D	D
713120	Amusement arcades	13	D	D	D	c	D	D
7132	Gambling industries	7	21 965	4 405	885	240	3.3	.1
71329	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
713290	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
7132902	Lottery, bingo, bookie, & other betting operation	7	21 965	4 405	885	240	3.3	.1
7139	Other amusement & recreation services	191	85 446	26 832	5 593	2 359	36.1	4.4
71391	Golf courses & country clubs	36	29 029	9 841	1 572	491	31.0	4.3
713910	Golf courses & country clubs	36	29 029	9 841	1 572	491	31.0	4.3
71394	Fitness & recreational sports centers	66	23 897	7 674	1 891	926	45.8	4.0
713940	Fitness & recreational sports centers	66	23 897	7 674	1 891	926	45.8	4.0
7139405	Roller skating rinks	7	1 789	494	124	95	32.9	—
71395	Bowling centers	20	13 828	4 748	1 158	514	24.2	—
713950	Bowling centers	20	13 828	4 748	1 158	514	24.2	—
71399	All other amusement & recreation industries	58	17 322	4 377	925	409	38.6	8.7
713990	All other amusement & recreation industries	58	17 322	4 377	925	409	38.6	8.7
7139904	Miniature golf courses	7	3 106	1 156	161	65	19.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	18	7 677	1 515	381	131	19.3	4.2
OWENSBORO, KY MSA								
71	Arts, entertainment, & recreation	23	6 206	1 482	288	204	49.7	2.5
713	Amusement, gambling, & recreation industries	19	5 057	1 339	278	160	41.3	3.1
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 913	537	115	57	75.9	8.2
713940	Fitness & recreational sports centers	9	1 913	537	115	57	75.9	8.2
AREA OUTSIDE KENTUCKY METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	354	124 604	30 489	5 618	2 834	33.8	5.1
711	Performing arts, spectator sports, & related industries	43	D	D	D	e	D	D
7111	Performing arts companies	11	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	c	D	D
7111309	Other music groups & artists	5	D	D	D	c	D	D
7112	Spectator sports	23	D	D	D	c	D	D
71121	Spectator sports	23	D	D	D	c	D	D
711219	Other spectator sports	18	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	17	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	308	D	D	D	g	D	D
7131	Amusement parks & arcades	26	7 056	1 736	255	284	22.0	1.1
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7139	Other amusement & recreation services	271	D	D	D	g	D	D
71391	Golf courses & country clubs	60	24 220	6 793	1 156	600	49.7	11.9
713910	Golf courses & country clubs	60	24 220	6 793	1 156	600	49.7	11.9
71393	Marinas	37	29 261	6 619	973	286	26.6	—
713930	Marinas	37	29 261	6 619	973	286	26.6	—
71394	Fitness & recreational sports centers	82	14 527	4 230	1 023	819	38.2	2.7
713940	Fitness & recreational sports centers	82	14 527	4 230	1 023	819	38.2	2.7
7139405	Roller skating rinks	15	2 099	558	131	135	50.1	3.5
71395	Bowling centers	35	D	D	D	e	D	D
713950	Bowling centers	35	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE KENTUCKY METROPOLITAN AREAS—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	57	D	D	D	c	D	D
713990	All other amusement & recreation industries	57	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	12	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA									
71	Arts, entertainment, & recreation	159	196 643	174 336	62 895	13 507	3 142	10.1	3.3
711	Performing arts, spectator sports, & related industries	31	D	D	D	D	f	D	D
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	14	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
71211	Museums	18	D	D	D	D	f	D	D
712110	Museums	18	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
7139	Other amusement & recreation services	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
71391	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
713910	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
71394	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
713940	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
71399	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1
713990	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.									
Cincinnati, OH—KY—IN PMSA									
71	Arts, entertainment, & recreation	143	190 302	168 550	60 416	13 083	2 957	10.0	3.0
711	Performing arts, spectator sports, & related industries	30	61 795	63 437	18 954	4 959	770	3.0	3.0
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
7121	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
71211	Museums	17	D	D	D	D	f	D	D
712110	Museums	17	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
7139	Other amusement & recreation services	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
71391	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
713910	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
71394	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	D	b	D	D
Hamilton—Middletown, OH PMSA									
71	Arts, entertainment, & recreation	16	6 341	5 786	2 479	424	185	14.1	11.8
713	Amusement, gambling, & recreation industries	12	5 804	5 316	2 403	406	179	10.3	8.9
7139	Other amusement & recreation services	12	5 804	5 316	2 403	406	179	10.3	8.9
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
CLARKSVILLE—HOPKINSVILLE, TN—KY MSA									
71	Arts, entertainment, & recreation	5	4 190	4 172	1 428	322	81	29.6	—
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D
EVANSVILLE—HENDERSON, IN—KY MSA									
71	Arts, entertainment, & recreation	26	16 972	11 530	5 461	1 134	339	43.4	1.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	10 091	7 805	3 875	732	269	38.0	.6
7139	Other amusement & recreation services	15	10 091	7 805	3 875	732	269	38.0	.6
71391	Golf courses & country clubs	7	9 214	7 036	3 484	641	202	39.2	—
713910	Golf courses & country clubs	7	9 214	7 036	3 484	641	202	39.2	—

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
HUNTINGTON—ASHLAND, WV—KY—OH MSA									
71	Arts, entertainment, & recreation	23	15 461	14 161	5 071	950	393	8.7	1.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	8 944	8 974	3 921	796	357	10.0	1.6
7139	Other amusement & recreation services	16	8 944	8 974	3 921	796	357	10.0	1.6
71391	Golf courses & country clubs	5	6 365	6 649	2 906	561	230	9.9	—
713910	Golf courses & country clubs	5	6 365	6 649	2 906	561	230	9.9	—
71394	Fitness & recreational sports centers	11	2 579	2 325	1 015	235	127	10.2	5.6
713940	Fitness & recreational sports centers	11	2 579	2 325	1 015	235	127	10.2	5.6
LEXINGTON, KY MSA									
71	Arts, entertainment, & recreation	43	37 131	36 552	13 216	2 824	1 153	16.8	1.8
711	Performing arts, spectator sports, & related industries	8	15 043	15 621	4 692	1 178	462	8.2	4.2
7111	Performing arts companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	8	1 699	1 657	664	150	48	55.2	—
7121	Museums, historical sites, & similar institutions	8	1 699	1 657	664	150	48	55.2	—
713	Amusement, gambling, & recreation industries	27	20 389	19 274	7 860	1 496	643	19.9	.2
7139	Other amusement & recreation services	27	20 389	19 274	7 860	1 496	643	19.9	.2
71391	Golf courses & country clubs	9	11 997	11 109	4 704	834	295	26.5	—
713910	Golf courses & country clubs	9	11 997	11 109	4 704	834	295	26.5	—
71394	Fitness & recreational sports centers	9	6 015	5 854	2 542	529	306	6.5	.4
713940	Fitness & recreational sports centers	9	6 015	5 854	2 542	529	306	6.5	.4
71399	All other amusement & recreation industries	9	2 377	2 311	614	133	42	20.5	1.0
713990	All other amusement & recreation industries	9	2 377	2 311	614	133	42	20.5	1.0
LOUISVILLE, KY—IN MSA									
71	Arts, entertainment, & recreation	66	113 611	72 533	26 569	5 514	1 368	10.0	.4
711	Performing arts, spectator sports, & related industries	17	21 712	19 919	8 644	2 183	428	7.0	.5
7111	Performing arts companies	15	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	13 092	11 482	4 504	1 182	224	11.6	—
711110	Theater companies & dinner theaters	6	13 092	11 482	4 504	1 182	224	11.6	—
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	7	D	D	D	D	c	D	D
711130	Musical groups & artists	7	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	19	63 437	22 499	4 748	1 026	293	7.7	.4
7121	Museums, historical sites, & similar institutions	19	63 437	22 499	4 748	1 026	293	7.7	.4
71211	Museums	15	D	D	D	D	e	D	D
712110	Museums	15	D	D	D	D	e	D	D
71212	Historical sites	1	D	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	30	28 462	30 115	13 177	2 305	647	17.6	.3
7139	Other amusement & recreation services	30	28 462	30 115	13 177	2 305	647	17.6	.3
71391	Golf courses & country clubs	17	25 332	26 798	12 029	2 183	605	12.9	.1
713910	Golf courses & country clubs	17	25 332	26 798	12 029	2 183	605	12.9	.1
71399	All other amusement & recreation industries	4	D	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	D	a	D	D
OWENSBORO, KY MSA									
71	Arts, entertainment, & recreation	8	6 316	6 178	2 331	496	179	4.9	5.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE KENTUCKY METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	116	D	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	17	D	D	D	D	e	D	D
7111	Performing arts companies	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	10	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	10	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	28	15 234	10 776	3 744	845	267	42.0	2.1
7121	Museums, historical sites, & similar institutions	28	15 234	10 776	3 744	845	267	42.0	2.1
71211	Museums	16	D	D	D	D	b	D	D
712110	Museums	16	D	D	D	D	b	D	D
71212	Historical sites	8	D	D	D	D	c	D	D
712120	Historical sites	8	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	71	26 251	24 409	9 061	1 696	838	67.7	8.2
7139	Other amusement & recreation services	71	26 251	24 409	9 061	1 696	838	67.7	8.2
71391	Golf courses & country clubs	43	20 381	18 938	6 753	1 234	512	70.4	8.8
713910	Golf courses & country clubs	43	20 381	18 938	6 753	1 234	512	70.4	8.8
71394	Fitness & recreational sports centers	24	5 542	5 147	2 200	453	322	57.4	4.9
713940	Fitness & recreational sports centers	24	5 542	5 147	2 200	453	322	57.4	4.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
ADAIR COUNTY, KY									
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D	
ALLEN COUNTY, KY									
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D	
ANDERSON COUNTY, KY									
71	Arts, entertainment, & recreation	4	1 060	117	11	5	93.7	—	
BALLARD COUNTY, KY									
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D	
BARREN COUNTY, KY									
71	Arts, entertainment, & recreation	15	3 552	809	96	58	40.2	1.9	
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D	
7139	Other amusement & recreation services	11	D	D	D	b	D	D	
BATH COUNTY, KY									
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D	
BELL COUNTY, KY									
71	Arts, entertainment, & recreation	6	826	357	96	37	—	44.2	

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOONE COUNTY, KY								
71	Arts, entertainment, & recreation	21	26 571	8 118	2 269	669	9.4	3.3
711	Performing arts, spectator sports, & related industries	9	D	D	D	e	D	D
7112	Spectator sports	9	D	D	D	e	D	D
71121	Spectator sports	9	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 915	548	101	55	17.8	—
713940	Fitness & recreational sports centers	6	1 915	548	101	55	17.8	—
BOURBON COUNTY, KY								
71	Arts, entertainment, & recreation	5	2 477	697	159	45	70.0	3.6
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
BOYD COUNTY, KY								
71	Arts, entertainment, & recreation	15	3 086	869	163	72	13.0	4.0
713	Amusement, gambling, & recreation industries	15	3 086	869	163	72	13.0	4.0
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BOYLE COUNTY, KY								
71	Arts, entertainment, & recreation	9	5 419	1 755	414	413	13.3	5.5
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	6	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers	4	D	D	D	e	D	D
BRACKEN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRECKINRIDGE COUNTY, KY								
71	Arts, entertainment, & recreation	3	228	87	10	4	88.6	11.4
BULLITT COUNTY, KY								
71	Arts, entertainment, & recreation	14	5 486	1 374	162	105	54.6	3.0
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BUTLER COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CALDWELL COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CALLOWAY COUNTY, KY								
71	Arts, entertainment, & recreation	4	593	89	2	1	43.2	19.7
CAMPBELL COUNTY, KY								
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 426	599	137	87	45.5	—
713940	Fitness & recreational sports centers	6	2 426	599	137	87	45.5	—
CARROLL COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARTER COUNTY, KY								
71	Arts, entertainment, & recreation	4	747	259	28	16	51.3	48.7
CASEY COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHRISTIAN COUNTY, KY								
71	Arts, entertainment, & recreation	10	1 624	371	95	38	72.2	5.7
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
CLARK COUNTY, KY								
71	Arts, entertainment, & recreation	10	1 548	482	67	55	53.0	20.2
713	Amusement, gambling, & recreation industries	10	1 548	482	67	55	53.0	20.2
7139	Other amusement & recreation services	10	1 548	482	67	55	53.0	20.2
CLAY COUNTY, KY								
71	Arts, entertainment, & recreation	3	775	182	31	6	D	—
DAVISS COUNTY, KY								
71	Arts, entertainment, & recreation	23	6 206	1 482	288	204	49.7	2.5
713	Amusement, gambling, & recreation industries	19	5 057	1 339	278	160	41.3	3.1
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 913	537	115	57	75.9	8.2
713940	Fitness & recreational sports centers	9	1 913	537	115	57	75.9	8.2
EDMONSON COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ESTILL COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FAYETTE COUNTY, KY								
71	Arts, entertainment, & recreation	84	100 313	21 024	4 285	1 461	8.5	3.2
711	Performing arts, spectator sports, & related industries	39	75 301	13 680	2 719	695	6.1	1.5
7112	Spectator sports	31	74 159	13 350	2 653	646	5.9	1.5
71121	Spectator sports	31	74 159	13 350	2 653	646	5.9	1.5
711212	Racetracks	3	D	D	D	e	D	D
7112123	Horse racetrack operation	3	D	D	D	e	D	D
711219	Other spectator sports	27	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	27	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	45	25 012	7 344	1 566	766	15.8	8.4
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71394	Fitness & recreational sports centers	23	14 011	4 522	956	493	14.4	4.5
713940	Fitness & recreational sports centers	23	14 011	4 522	956	493	14.4	4.5
71395	Bowling centers	4	3 890	1 381	311	117	22.1	—
713950	Bowling centers	4	3 890	1 381	311	117	22.1	—
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	a	D	D
FLEMING COUNTY, KY								
71	Arts, entertainment, & recreation	4	357	129	21	12	—	9.8
FLOYD COUNTY, KY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
FRANKLIN COUNTY, KY								
71	Arts, entertainment, & recreation	9	3 953	1 387	313	119	34.4	—
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
FULTON COUNTY, KY								
71	Arts, entertainment, & recreation	4	543	160	38	16	58.9	41.1
GALLATIN COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GARRARD COUNTY, KY								
71	Arts, entertainment, & recreation	4	532	146	8	8	62.0	20.3
GRANT COUNTY, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GRAVES COUNTY, KY								
71	Arts, entertainment, & recreation	4	400	104	21	12	55.0	—
GRAYSON COUNTY, KY								
71	Arts, entertainment, & recreation	7	1 068	336	102	37	65.4	—
GREEN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENUP COUNTY, KY								
71	Arts, entertainment, & recreation	4	738	194	28	8	28.9	71.1
HANCOCK COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARDIN COUNTY, KY								
71	Arts, entertainment, & recreation	16	5 484	1 379	294	133	59.5	.6
713	Amusement, gambling, & recreation industries	13	4 515	1 191	253	118	64.2	.7
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 797	542	123	69	24.3	—
713940	Fitness & recreational sports centers	5	1 797	542	123	69	24.3	—
HARLAN COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARRISON COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HART COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HENDERSON COUNTY, KY								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks.....	1	D	D	D	c	D	D
HENRY COUNTY, KY								
71	Arts, entertainment, & recreation	4	873	268	56	23	44.9	—
HOPKINS COUNTY, KY								
71	Arts, entertainment, & recreation	4	903	263	64	36	17.6	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, KY								
71	Arts, entertainment, & recreation	227	211 003	44 232	8 929	3 836	19.1	2.5
711	Performing arts, spectator sports, & related industries	76	D	D	D	f	D	D
7111	Performing arts companies	12	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
7112	Spectator sports	43	D	D	D	f	D	D
71121	Spectator sports	43	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	c	D	D
7112123	Horse racetrack operation	1	D	D	D	c	D	D
711219	Other spectator sports	40	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	38	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	150	112 651	32 070	6 386	2 910	22.7	1.1
7131	Amusement parks & arcades	12	24 524	6 040	841	703	2.1	—
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7132	Gambling industries	7	21 965	4 405	885	240	3.3	.1
71329	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
713290	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
7132902	Lottery, bingo, bookie, & other betting operation	7	21 965	4 405	885	240	3.3	.1
7139	Other amusement & recreation services	131	66 162	21 625	4 660	1 967	36.7	1.9
71391	Golf courses & country clubs	22	19 410	7 180	1 211	355	37.0	—
713910	Golf courses & country clubs	22	19 410	7 180	1 211	355	37.0	—
71394	Fitness & recreational sports centers	53	21 358	6 947	1 740	830	44.6	2.6
713940	Fitness & recreational sports centers	53	21 358	6 947	1 740	830	44.6	2.6
7139405	Roller skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	14	D	D	D	e	D	D
713950	Bowling centers	14	D	D	D	e	D	D
71399	All other amusement & recreation industries	35	D	D	D	e	D	D
713990	All other amusement & recreation industries	35	D	D	D	e	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	12	6 174	1 156	300	115	17.2	5.2
JESSAMINE COUNTY, KY								
71	Arts, entertainment, & recreation	18	8 010	2 217	429	166	43.1	3.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 383	323	57	38	54.5	2.7
713940	Fitness & recreational sports centers	5	1 383	323	57	38	54.5	2.7
JOHNSON COUNTY, KY								
71	Arts, entertainment, & recreation	4	390	51	13	7	91.5	8.5
KENTON COUNTY, KY								
71	Arts, entertainment, & recreation	35	19 924	5 573	1 196	492	16.8	6.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	e	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	7 509	2 329	552	263	7.3	14.0
713940	Fitness & recreational sports centers	14	7 509	2 329	552	263	7.3	14.0
71399	All other amusement & recreation industries	8	3 888	948	197	52	10.2	3.3
713990	All other amusement & recreation industries	8	3 888	948	197	52	10.2	3.3
KNOX COUNTY, KY								
71	Arts, entertainment, & recreation	3	1 454	270	45	13	85.1	14.9
LARUE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAUREL COUNTY, KY								
71	Arts, entertainment, & recreation	8	2 999	751	133	96	86.4	—
713	Amusement, gambling, & recreation industries	8	2 999	751	133	96	86.4	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LETCHER COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LINCOLN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVINGSTON COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
LOGAN COUNTY, KY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
LYON COUNTY, KY								
71	Arts, entertainment, & recreation	6	2 538	550	73	113	57.7	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
MCCRACKEN COUNTY, KY								
71	Arts, entertainment, & recreation	20	6 941	2 094	420	185	34.1	4.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	5 185	1 379	305	149	30.8	3.0
7139	Other amusement & recreation services	12	3 586	943	231	90	36.7	4.4
71394	Fitness & recreational sports centers	6	1 606	485	111	52	47.4	—
713940	Fitness & recreational sports centers	6	1 606	485	111	52	47.4	—
MCCREARY COUNTY, KY								
71	Arts, entertainment, & recreation	3	837	176	22	12	100.0	—
MCLEAN COUNTY, KY								
71	Arts, entertainment, & recreation	3	447	102	11	6	D	—
MADISON COUNTY, KY								
71	Arts, entertainment, & recreation	12	2 073	455	108	68	54.4	12.8
MARION COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARSHALL COUNTY, KY								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
MARTIN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MASON COUNTY, KY								
71	Arts, entertainment, & recreation	4	1 413	265	71	32	80.3	—
MEADE COUNTY, KY								
71	Arts, entertainment, & recreation	4	488	167	21	15	5.3	—
MERCER COUNTY, KY								
71	Arts, entertainment, & recreation	7	2 192	713	37	12	56.4	6.4

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
METCALFE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONTGOMERY COUNTY, KY								
71	Arts, entertainment, & recreation	3	91	17	6	6	—	12.1
MORGAN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MUHLENBERG COUNTY, KY								
71	Arts, entertainment, & recreation	6	3 321	627	87	25	4.3	2.0
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
NELSON COUNTY, KY								
71	Arts, entertainment, & recreation	11	1 147	275	63	35	50.9	—
NICHOLAS COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OHIO COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OLDHAM COUNTY, KY								
71	Arts, entertainment, & recreation	15	4 819	1 662	213	66	19.2	18.9
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
PENDLETON COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PERRY COUNTY, KY								
71	Arts, entertainment, & recreation	3	425	99	14	19	45.2	54.8
PIKE COUNTY, KY								
71	Arts, entertainment, & recreation	6	1 205	364	82	38	29.2	70.8
POWELL COUNTY, KY								
71	Arts, entertainment, & recreation	3	515	127	23	15	D	32.6
PULASKI COUNTY, KY								
71	Arts, entertainment, & recreation	17	4 510	948	196	74	32.9	5.5
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
ROCKCASTLE COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	c	D	D
7111309	Other music groups & artists	1	D	D	D	c	D	D
ROWAN COUNTY, KY								
71	Arts, entertainment, & recreation	7	2 591	645	117	78	45.7	3.9
713	Amusement, gambling, & recreation industries	7	2 591	645	117	78	45.7	3.9
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RUSSELL COUNTY, KY								
71	Arts, entertainment, & recreation	5	11 733	3 528	429	131	12.6	—
713	Amusement, gambling, & recreation industries	5	11 733	3 528	429	131	12.6	—
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71393	Marinas	3	D	D	D	c	D	D
713930	Marinas	3	D	D	D	c	D	D
SCOTT COUNTY, KY								
71	Arts, entertainment, & recreation	6	1 150	385	83	39	15.2	21.8
SHELBY COUNTY, KY								
71	Arts, entertainment, & recreation	8	4 378	1 075	217	124	58.8	20.2
711	Performing arts, spectator sports, & related industries	4	1 943	401	69	24	24.4	45.5
713	Amusement, gambling, & recreation industries	4	2 435	674	148	100	86.2	—
7139	Other amusement & recreation services	4	2 435	674	148	100	86.2	—
SIMPSON COUNTY, KY								
71	Arts, entertainment, & recreation	4	2 262	483	43	27	63.9	—
SPENCER COUNTY, KY								
71	Arts, entertainment, & recreation	3	1 588	422	88	17	D	—
713	Amusement, gambling, & recreation industries	3	1 588	422	88	17	D	—
7139	Other amusement & recreation services	3	1 588	422	88	17	D	—
TAYLOR COUNTY, KY								
71	Arts, entertainment, & recreation	7	3 115	327	68	29	14.3	.8
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
TODD COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TRIGG COUNTY, KY								
71	Arts, entertainment, & recreation	5	1 839	539	82	98	1.6	3.1
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
UNION COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WARREN COUNTY, KY								
71	Arts, entertainment, & recreation	28	7 587	1 877	392	206	29.6	6.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
WAYNE COUNTY, KY								
71	Arts, entertainment, & recreation	3	372	53	10	8	100.0	—
WEBSTER COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WHITLEY COUNTY, KY								
71	Arts, entertainment, & recreation	8	2 391	579	151	56	81.1	—
713	Amusement, gambling, & recreation industries	8	2 391	579	151	56	81.1	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
WOLFE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WOODFORD COUNTY, KY								
71	Arts, entertainment, & recreation	13	3 132	1 086	245	86	40.2	25.2
711	Performing arts, spectator sports, & related industries	9	1 590	647	157	49	26.4	5.5
713	Amusement, gambling, & recreation industries	4	1 542	439	88	37	54.5	45.5
7139	Other amusement & recreation services	4	1 542	439	88	37	54.5	45.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALEXANDRIA, KY								
71	Arts, entertainment, & recreation	4	1 151	540	133	34	—	—
ASHLAND, KY								
71	Arts, entertainment, & recreation	7	1 525	398	83	35	11.3	8.1
713	Amusement, gambling, & recreation industries	7	1 525	398	83	35	11.3	8.1
BARBOURVILLE, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BARDSTOWN, KY								
71	Arts, entertainment, & recreation	6	744	176	40	25	67.3	—
BEAVER DAM, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEVUE, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BENTON, KY								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BEREA, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BOWLING GREEN, KY								
71	Arts, entertainment, & recreation	21	4 025	889	213	136	44.5	5.1
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
CALVERT CITY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAMPBELLSVILLE, KY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CENTRAL CITY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
CORBIN, KY *								
71	Arts, entertainment, & recreation	4	772	254	80	28	52.5	—
CORBIN, KY (WHITLEY COUNTY PART) *								
71	Arts, entertainment, & recreation	4	772	254	80	28	52.5	—
COVINGTON, KY								
71	Arts, entertainment, & recreation	10	5 769	1 411	240	114	15.5	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
CRESCENT SPRINGS, KY								
71	Arts, entertainment, & recreation	4	771	162	47	25	—	13.6
CRESTVIEW HILLS, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
CYNTHIANA, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DANVILLE, KY								
71	Arts, entertainment, & recreation	5	4 366	1 494	362	362	14.4	3.9
713	Amusement, gambling, & recreation industries	4	D	D	D	e	D	D
7139	Other amusement & recreation services	3	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	e	D	D
713940	Fitness & recreational sports centers	2	D	D	D	e	D	D
DAYTON, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EDGEWOOD, KY								
71	Arts, entertainment, & recreation	3	4 296	1 534	279	80	—	23.3
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
ELIZABETHTOWN, KY								
71	Arts, entertainment, & recreation	7	2 535	738	151	81	36.2	1.3
713	Amusement, gambling, & recreation industries	7	2 535	738	151	81	36.2	1.3
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
ERLANGER, KY								
71	Arts, entertainment, & recreation	6	1 183	460	111	45	7.9	3.6
FALMOUTH, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLEMINGSBURG, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
FLORENCE, KY								
71	Arts, entertainment, & recreation	12	20 746	6 467	1 937	532	3.5	.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
FORT MITCHELL, KY								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
FORT THOMAS, KY								
71	Arts, entertainment, & recreation	5	1 071	166	30	11	93.5	—
FORT WRIGHT, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKFORT, KY								
71	Arts, entertainment, & recreation	6	2 784	1 095	240	84	15.4	—
713	Amusement, gambling, & recreation industries	6	2 784	1 095	240	84	15.4	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
FRANKLIN, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FULTON, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GEORGETOWN, KY								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
GLASGOW, KY								
71	Arts, entertainment, & recreation	4	1 055	247	45	19	25.7	1.5
GRAYSON, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GREENVILLE, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARLAN, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARRODSBURG, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HAZARD, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HENDERSON, KY								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
HIGHLAND HEIGHTS, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HILLVIEW, KY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
HOPKINSVILLE, KY								
71	Arts, entertainment, & recreation	10	1 624	371	95	38	72.2	5.7
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HURSTBOURNE, KY								
71	Arts, entertainment, & recreation	7	7 578	3 105	894	255	3.3	6.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
IRVINE, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JEFFERSONTOWN, KY								
71	Arts, entertainment, & recreation	13	12 758	2 392	603	176	8.0	5.2
711	Performing arts, spectator sports, & related industries	4	1 544	515	137	39	—	42.7
713	Amusement, gambling, & recreation industries	9	11 214	1 877	466	137	9.2	—
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
JENKINS, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LANCASTER, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LAWRENCEBURG, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEBANON, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEITCHFIELD, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LEXINGTON-FAYETTE, KY								
71	Arts, entertainment, & recreation	84	100 313	21 024	4 285	1 461	8.5	3.2
711	Performing arts, spectator sports, & related industries	39	75 301	13 680	2 719	695	6.1	1.5
7112	Spectator sports	31	74 159	13 350	2 653	646	5.9	1.5
71121	Spectator sports	31	74 159	13 350	2 653	646	5.9	1.5
711212	Racetracks	3	D	D	D	e	D	D
7112123	Horse racetrack operation	3	D	D	D	e	D	D
711219	Other spectator sports	27	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	27	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	45	25 012	7 344	1 566	766	15.8	8.4
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71394	Fitness & recreational sports centers	23	14 011	4 522	956	493	14.4	4.5
713940	Fitness & recreational sports centers	23	14 011	4 522	956	493	14.4	4.5
71395	Bowling centers	4	3 890	1 381	311	117	22.1	—
713950	Bowling centers	4	3 890	1 381	311	117	22.1	—
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
LONDON, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LOUISVILLE, KY								
71	Arts, entertainment, & recreation	94	130 691	21 078	3 786	1 991	16.1	1.6
711	Performing arts, spectator sports, & related industries	34	84 674	8 205	1 671	681	12.5	1.3
7111	Performing arts companies	5	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7112	Spectator sports	19	73 931	6 054	1 182	389	5.7	1.4
71121	Spectator sports	19	73 931	6 054	1 182	389	5.7	1.4
711212	Racetracks	1	D	D	D	c	D	D
7112123	Horse racetrack operation	1	D	D	D	c	D	D
711219	Other spectator sports	17	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	16	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	60	46 017	12 873	2 115	1 310	22.7	2.2
7131	Amusement parks & arcades	5	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7139	Other amusement & recreation services	53	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	10 384	3 371	626	339	61.5	3.0
713940	Fitness & recreational sports centers	21	10 384	3 371	626	339	61.5	3.0
71395	Bowling centers	5	4 671	1 634	344	132	31.7	—
713950	Bowling centers	5	4 671	1 634	344	132	31.7	—
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
LYNDON, KY								
71	Arts, entertainment, & recreation	3	2 220	521	139	58	—	—
MADISONVILLE, KY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MAYFIELD, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MAYSVILLE, KY								
71	Arts, entertainment, & recreation	4	1 413	265	71	32	80.3	—
MIDDLESBOROUGH, KY								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
MIDDLETOWN, KY								
71	Arts, entertainment, & recreation	3	1 086	334	86	23	D	—
MONTICELLO, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MOREHEAD, KY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
MOUNT STERLING, KY								
71	Arts, entertainment, & recreation	3	91	17	6	6	—	12.1
MOUNT VERNON, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MURRAY, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NEWPORT, KY								
71	Arts, entertainment, & recreation	6	2 132	641	155	89	4.7	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
NICHOLASVILLE, KY								
71	Arts, entertainment, & recreation	12	4 728	1 212	220	122	47.7	6.4
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 383	323	57	38	54.5	2.7
713940	Fitness & recreational sports centers	5	1 383	323	57	38	54.5	2.7
OWENSBORO, KY								
71	Arts, entertainment, & recreation	17	5 383	1 258	245	147	44.8	2.9
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
PADUCAH, KY								
71	Arts, entertainment, & recreation	15	4 941	1 737	348	142	33.4	6.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
PAINTSVILLE, KY								
71	Arts, entertainment, & recreation	4	390	51	13	7	91.5	8.5
PARIS, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PARK HILLS, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PIKEVILLE, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PRESTONSBURG, KY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
PRINCETON, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PROSPECT, KY								
71	Arts, entertainment, & recreation	4	653	186	22	20	30.8	22.5
PROVIDENCE, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RADCLIFF, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
RICHMOND, KY								
71	Arts, entertainment, & recreation	5	634	145	41	32	43.2	2.2
RUSSELLVILLE, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ST. MATTHEWS, KY								
71	Arts, entertainment, & recreation	13	3 870	1 146	247	149	44.9	—
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
SCOTTSVILLE, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SHELBYVILLE, KY								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SHEPHERDSVILLE, KY								
71	Arts, entertainment, & recreation	6	1 516	327	61	26	74.5	—
SHIVELY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SOMERSET, KY								
71	Arts, entertainment, & recreation	10	1 312	341	73	44	83.2	3.2
VERSAILLES, KY								
71	Arts, entertainment, & recreation	10	1 639	702	173	65	27.3	6.5
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
VILLA HILLS, KY								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
VINE GROVE, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILLIAMSBURG, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILLIAMSTOWN, KY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILLIAMSTOWN, KY (GRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILMORE, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINCHESTER, KY								
71	Arts, entertainment, & recreation	7	1 131	323	45	44	56.3	27.6
BALANCE OF ADAIR COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ANDERSON COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BALLARD COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BARREN COUNTY, KY								
71	Arts, entertainment, & recreation	11	2 497	562	51	39	46.3	2.1
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF BATH COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BELL COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF BOONE COUNTY, KY							
71	Arts, entertainment, & recreation	9	5 825	1 651	332	137	30.2	12.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
	BALANCE OF BOURBON COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
	BALANCE OF BOYD COUNTY, KY							
71	Arts, entertainment, & recreation	8	1 561	471	80	37	14.5	—
713	Amusement, gambling, & recreation industries	8	1 561	471	80	37	14.5	—
7139	Other amusement & recreation services	8	1 561	471	80	37	14.5	—
	BALANCE OF BOYLE COUNTY, KY							
71	Arts, entertainment, & recreation	4	1 053	261	52	51	9.0	12.1
	BALANCE OF BRACKEN COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BRECKINRIDGE COUNTY, KY							
71	Arts, entertainment, & recreation	3	228	87	10	4	88.6	11.4
	BALANCE OF BULLITT COUNTY, KY							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
	BALANCE OF BUTLER COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF CALLOWAY COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CAMPBELL COUNTY, KY							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF CARROLL COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CARTER COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CASEY COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CLARK COUNTY, KY							
71	Arts, entertainment, & recreation	3	417	159	22	11	D	—
	BALANCE OF CLAY COUNTY, KY							
71	Arts, entertainment, & recreation	3	775	182	31	6	D	—

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							From administrative records ¹	Estimated ²
	BALANCE OF DAVIESS COUNTY, KY							
71	Arts, entertainment, & recreation	6	823	224	43	57	81.5	—
	BALANCE OF EDMONSON COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF ESTILL COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FLEMING COUNTY, KY							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF FRANKLIN COUNTY, KY							
71	Arts, entertainment, & recreation	3	1 169	292	73	35	D	—
	BALANCE OF FULTON COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF GALLATIN COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF GARRARD COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GRANT COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GRAVES COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GRAYSON COUNTY, KY							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	BALANCE OF GREEN COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GREENUP COUNTY, KY							
71	Arts, entertainment, & recreation	4	738	194	28	8	28.9	71.1
	BALANCE OF HANCOCK COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HARDIN COUNTY, KY							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF HARLAN COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HARRISON COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HART COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BALANCE OF HENRY COUNTY, KY							
71	Arts, entertainment, & recreation	4	873	268	56	23	44.9	—

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							From administrative records ¹	Estimated ²
BALANCE OF HOPKINS COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, KY								
71	Arts, entertainment, & recreation	88	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	29	D	D	D	c	D	D
7112	Spectator sports	17	D	D	D	b	D	D
71121	Spectator sports	17	D	D	D	b	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	51	D	D	D	f	D	D
71391	Golf courses & country clubs	13	D	D	D	c	D	D
713910	Golf courses & country clubs	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	18	D	D	D	c	D	D
713940	Fitness & recreational sports centers	18	D	D	D	c	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	c	D	D
713990	All other amusement & recreation industries	9	D	D	D	c	D	D
BALANCE OF JESSAMINE COUNTY, KY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF KENTON COUNTY, KY								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
BALANCE OF KNOX COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LARUE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LAUREL COUNTY, KY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF LINCOLN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LIVINGSTON COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
BALANCE OF LOGAN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LYON COUNTY, KY								
71	Arts, entertainment, & recreation	6	2 538	550	73	113	57.7	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF MCCRACKEN COUNTY, KY							
71	Arts, entertainment, & recreation	5	2 000	357	72	43	35.8	—
	BALANCE OF MCCREARY COUNTY, KY							
71	Arts, entertainment, & recreation	3	837	176	22	12	100.0	—
	BALANCE OF MCLEAN COUNTY, KY							
71	Arts, entertainment, & recreation	3	447	102	11	6	D	—
	BALANCE OF MADISON COUNTY, KY							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	BALANCE OF MARSHALL COUNTY, KY							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
	BALANCE OF MARTIN COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MEADE COUNTY, KY							
71	Arts, entertainment, & recreation	4	488	167	21	15	5.3	—
	BALANCE OF MERCER COUNTY, KY							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF METCALFE COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MORGAN COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MUHLENBERG COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF NELSON COUNTY, KY							
71	Arts, entertainment, & recreation	5	403	99	23	10	20.6	—
	BALANCE OF NICHOLAS COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF OLDHAM COUNTY, KY							
71	Arts, entertainment, & recreation	15	4 819	1 662	213	66	19.2	18.9
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	BALANCE OF PERRY COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF PIKE COUNTY, KY							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	BALANCE OF POWELL COUNTY, KY							
71	Arts, entertainment, & recreation	3	515	127	23	15	D	32.6

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PULASKI COUNTY, KY								
71	Arts, entertainment, & recreation	7	3 198	607	123	30	12.3	6.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF ROCKCASTLE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	c	D	D
7111309	Other music groups & artists	1	D	D	D	c	D	D
BALANCE OF ROWAN COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RUSSELL COUNTY, KY								
71	Arts, entertainment, & recreation	5	11 733	3 528	429	131	12.6	—
713	Amusement, gambling, & recreation industries	5	11 733	3 528	429	131	12.6	—
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71393	Marinas	3	D	D	D	c	D	D
713930	Marinas	3	D	D	D	c	D	D
BALANCE OF SCOTT COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF SHELBY COUNTY, KY								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF SIMPSON COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SPENCER COUNTY, KY								
71	Arts, entertainment, & recreation	3	1 588	422	88	17	D	—
713	Amusement, gambling, & recreation industries	3	1 588	422	88	17	D	—
7139	Other amusement & recreation services	3	1 588	422	88	17	D	—
BALANCE OF TAYLOR COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TODD COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TRIGG COUNTY, KY								
71	Arts, entertainment, & recreation	5	1 839	539	82	98	1.6	3.1
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF UNION COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, KY								
71	Arts, entertainment, & recreation	7	3 562	988	179	70	12.7	7.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF WAYNE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF WEBSTER COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WHITLEY COUNTY, KY							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BALANCE OF WOLFE COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WOODFORD COUNTY, KY							
71	Arts, entertainment, & recreation	3	1 493	384	72	21	54.3	45.7

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

KENTUCKY

Corbin is in Knox and Whitley Counties.

Williamstown is in Grant and Pendleton Counties; it annexed into Pendleton County in May 1993.

Appendix E. Metropolitan Areas

KENTUCKY

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH
Hamilton County, OH
Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA
Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH
Hamilton County, OH
Warren County, OH
Hamilton—Middletown, OH PMSA
Butler County, OH

Clarksville—Hopkinsville, TN—KY MSA

Christian County, KY
Montgomery County, TN

Evansville—Henderson, IN—KY MSA

Posey County, IN
Vanderburgh County, IN
Warrick County, IN
Henderson County, KY

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY
Carter County, KY
Greenup County, KY
Lawrence County, OH
Cabell County, WV
Wayne County, WV

Lexington, KY MSA

Bourbon County, KY
Clark County, KY
Fayette County, KY
Jessamine County, KY
Madison County, KY
Scott County, KY
Woodford County, KY

Louisville, KY—IN MSA

Clark County, IN
Floyd County, IN
Harrison County, IN
Scott County, IN
Bullitt County, KY
Jefferson County, KY
Oldham County, KY

Owensboro, KY MSA

Daviess County, KY

Louisiana

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOUISIANA								
71	Arts, entertainment, & recreation	1 016	1 958 063	412 868	89 192	22 828	7.8	5.6
711	Performing arts, spectator sports, & related industries	193	240 702	89 951	15 090	3 668	9.6	3.5
7111	Performing arts companies	50	20 960	6 937	1 764	726	17.4	10.0
71111	Theater companies & dinner theaters	7	D	D	D	e	D	D
711110	Theater companies & dinner theaters	7	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	b	D	D
7111102	Theater companies	6	D	D	D	e	D	D
71113	Musical groups & artists	37	14 101	5 127	1 239	254	13.8	14.6
711130	Musical groups & artists	37	14 101	5 127	1 239	254	13.8	14.6
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	36	D	D	D	e	D	D
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111901	Circuses	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	b	D	D
7112	Spectator sports	62	140 149	65 590	8 870	1 492	10.3	1.0
71121	Spectator sports	62	140 149	65 590	8 870	1 492	10.3	1.0
711211	Sports teams & clubs	7	88 587	50 612	5 064	434	2.1	—
7112111	Football clubs	1	D	D	D	e	D	D
7112112	Baseball clubs	2	D	D	D	b	D	D
7112119	Other professional sports clubs	4	D	D	D	b	D	D
711212	Racetracks	8	38 344	11 673	3 010	853	13.1	—
7112122	Auto racetrack operation	3	D	D	D	f	D	D
7112123	Horse racetrack operation	5	D	D	D	b	D	D
711219	Other spectator sports	47	13 218	3 305	796	205	57.7	10.1
7112191	Professional athletes	5	2 074	228	20	8	45.2	6.3
7112192	Racing (except racetrack operation)	42	11 144	3 077	776	197	60.1	10.8
7113	Promoters of performing arts, sports, & similar events	29	58 455	12 815	3 382	1 204	3.0	3.7
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	24	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	24	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	9	2 704	646	173	29	28.5	—
71141	Agents/managers for artists, athletes, & other public figures	9	2 704	646	173	29	28.5	—
711410	Agents/managers for artists, athletes, & other public figures	9	2 704	646	173	29	28.5	—
7115	Independent artists, writers, & performers	43	18 434	3 963	901	217	12.8	16.2
71151	Independent artists, writers, & performers	43	18 434	3 963	901	217	12.8	16.2
711510	Independent artists, writers, & performers	43	18 434	3 963	901	217	12.8	16.2
712	Museums, historical sites, & similar institutions	14	3 903	1 491	269	156	56.1	2.6
7121	Museums, historical sites, & similar institutions	14	3 903	1 491	269	156	56.1	2.6
71211	Museums	7	D	D	D	b	D	D
712110	Museums	7	D	D	D	b	D	D
71212	Historical sites	5	1 603	824	113	85	58.3	—
712120	Historical sites	5	1 603	824	113	85	58.3	—
71213	Zoos & botanical gardens	2	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	809	1 713 458	321 426	73 833	19 004	7.5	5.9
7131	Amusement parks & arcades	53	33 624	7 143	1 375	599	16.4	1.6
71311	Amusement & theme parks	10	10 677	3 506	517	271	7.5	.8
713110	Amusement & theme parks	10	10 677	3 506	517	271	7.5	.8
7131101	Waterparks	3	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	7	D	D	D	c	D	D
71312	Amusement arcades	43	22 947	3 637	858	328	20.5	2.0
713120	Amusement arcades	43	22 947	3 637	858	328	20.5	2.0
7132	Gambling industries	144	1 400 641	242 283	56 205	12 093	2.1	5.1
71321	Casinos (except casino hotels)	15	909 613	197 648	46 185	9 634	.5	.8
713210	Casinos (except casino hotels)	15	909 613	197 648	46 185	9 634	.5	.8
71329	Other gambling industries	129	491 028	44 635	10 020	2 459	5.0	12.9
713290	Other gambling industries	129	491 028	44 635	10 020	2 459	5.0	12.9
7132901	Slot machine operators	75	306 922	29 828	6 678	1 282	6.1	15.4
7132902	Lottery, bingo, bookie, & other betting operation	54	184 106	14 807	3 342	1 177	3.0	8.8
7139	Other amusement & recreation services	612	279 193	72 000	16 253	6 312	33.5	10.6
71391	Golf courses & country clubs	81	55 034	18 646	4 798	1 563	18.0	11.7
713910	Golf courses & country clubs	81	55 034	18 646	4 798	1 563	18.0	11.7
71393	Marinas	86	38 354	9 065	1 884	451	51.9	5.0
713930	Marinas	86	38 354	9 065	1 884	451	51.9	5.0
71394	Fitness & recreational sports centers	242	76 254	23 466	5 120	2 744	23.5	8.6
713940	Fitness & recreational sports centers	242	76 254	23 466	5 120	2 744	23.5	8.6
7139404	Ice skating rinks	1	D	D	D	a	D	D
7139405	Roller skating rinks	33	D	D	D	e	D	D
71395	Bowling centers	39	23 158	7 209	1 653	760	25.9	8.5
713950	Bowling centers	39	23 158	7 209	1 653	760	25.9	8.5
71399	All other amusement & recreation industries	164	86 393	13 614	2 798	794	46.1	14.8
713990	All other amusement & recreation industries	164	86 393	13 614	2 798	794	46.1	14.8
7139902	Concession operators of amusement devices & rides	12	3 369	474	107	70	63.8	18.0
7139904	Miniature golf courses	7	1 516	315	64	35	64.1	—
7139905	Coin-operated amusement devices (except slot machine operation)	63	58 298	8 548	1 802	380	37.1	15.8

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LOUISIANA									
71	Arts, entertainment, & recreation	218	140 159	129 264	48 858	10 968	3 589	26.2	5.9
711	Performing arts, spectator sports, & related industries	44	26 774	26 650	8 109	2 035	601	9.7	4.1
7111	Performing arts companies	31	13 378	13 431	5 566	1 439	522	11.8	7.5
71111	Theater companies & dinner theaters	12	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	12	D	D	D	D	D	D	D
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	10	D	D	D	D	b	D	D
71112	Dance companies	5	D	D	D	D	b	D	D
711120	Dance companies	5	D	D	D	D	b	D	D
71113	Musical groups & artists	13	7 106	7 232	3 702	1 034	353	—	4.0
711130	Musical groups & artists	13	7 106	7 232	3 702	1 034	353	—	4.0
7111301	Symphony orchestras & chamber music organizations	6	6 531	6 648	3 477	967	329	—	—
7111309	Other music groups & artists	7	575	584	225	67	24	—	49.0
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	13	13 396	13 219	2 543	596	79	7.6	.7
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	52	34 823	28 349	9 372	2 218	753	39.9	2.1
7121	Museums, historical sites, & similar institutions	52	34 823	28 349	9 372	2 218	753	39.9	2.1
71211	Museums	39	27 362	21 698	6 696	1 643	538	41.5	2.7
712110	Museums	39	27 362	21 698	6 696	1 643	538	41.5	2.7
71212	Historical sites	9	D	D	D	D	c	D	D
712120	Historical sites	9	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	122	78 562	74 265	31 377	6 715	2 235	25.8	8.1
7139	Other amusement & recreation services	122	78 562	74 265	31 377	6 715	2 235	25.8	8.1
71391	Golf courses & country clubs	48	D	D	D	D	g	D	D
713910	Golf courses & country clubs	48	D	D	D	D	g	D	D
71394	Fitness & recreational sports centers	54	12 237	12 008	4 586	886	407	44.6	12.5
713940	Fitness & recreational sports centers	54	12 237	12 008	4 586	886	407	44.6	12.5
71399	All other amusement & recreation industries	20	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALEXANDRIA, LA MSA								
71	Arts, entertainment, & recreation	25	9 598	1 424	263	134	25.2	3.7
713	Amusement, gambling, & recreation industries	19	8 518	962	213	95	25.5	.9
7139	Other amusement & recreation services	14	2 676	574	122	66	46.0	3.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BATON ROUGE, LA MSA								
71	Arts, entertainment, & recreation	118	308 215	54 322	9 677	3 307	5.5	1.9
711	Performing arts, spectator sports, & related industries	15	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	102	303 331	52 448	9 236	3 023	5.3	2.0
7131	Amusement parks & arcades	6	5 425	1 688	217	112	—	5.9
7132	Gambling industries	19	256 925	41 143	6 808	2 022	.6	.3
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
71329	Other gambling industries	17	D	D	D	e	D	D
713290	Other gambling industries	17	D	D	D	e	D	D
7132901	Slot machine operators	10	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	7	D	D	D	c	D	D
7139	Other amusement & recreation services	77	40 981	9 617	2 211	889	35.4	11.6
71391	Golf courses & country clubs	8	6 588	1 771	384	142	9.8	7.1
713910	Golf courses & country clubs	8	6 588	1 771	384	142	9.8	7.1
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	36	13 270	4 358	1 034	536	18.4	7.8
713940	Fitness & recreational sports centers	36	13 270	4 358	1 034	536	18.4	7.8
71399	All other amusement & recreation industries	24	16 250	1 876	414	117	57.2	19.4
713990	All other amusement & recreation industries	24	16 250	1 876	414	117	57.2	19.4
7139905	Coin-operated amusement devices (except slot machine operation)	5	5 738	711	170	20	25.2	44.9
HOUMA, LA MSA								
71	Arts, entertainment, & recreation	61	32 459	6 992	1 340	490	19.6	3.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	58	D	D	D	e	D	D
7139	Other amusement & recreation services	52	D	D	D	e	D	D
71393	Marinas	15	6 876	1 382	202	84	32.3	—
713930	Marinas	15	6 876	1 382	202	84	32.3	—
71394	Fitness & recreational sports centers	15	3 725	1 065	225	141	32.3	15.9
713940	Fitness & recreational sports centers	15	3 725	1 065	225	141	32.3	15.9
71399	All other amusement & recreation industries	12	8 163	1 878	331	92	10.6	—
713990	All other amusement & recreation industries	12	8 163	1 878	331	92	10.6	—
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
LAFAYETTE, LA MSA								
71	Arts, entertainment, & recreation	92	68 945	13 005	2 867	1 439	25.9	10.3
711	Performing arts, spectator sports, & related industries	16	D	D	D	f	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	75	56 490	9 949	1 985	913	29.3	12.2
7132	Gambling industries	11	24 554	2 962	530	292	22.2	7.3
71329	Other gambling industries	11	24 554	2 962	530	292	22.2	7.3
713290	Other gambling industries	11	24 554	2 962	530	292	22.2	7.3
7132902	Lottery, bingo, bookie, & other betting operation	6	16 381	2 254	369	256	4.1	—
7139	Other amusement & recreation services	59	29 330	6 404	1 321	555	36.5	17.4
71394	Fitness & recreational sports centers	23	9 464	2 637	499	302	17.9	4.4
713940	Fitness & recreational sports centers	23	9 464	2 637	499	302	17.9	4.4
71399	All other amusement & recreation industries	24	14 602	1 987	302	102	55.2	23.2
713990	All other amusement & recreation industries	24	14 602	1 987	302	102	55.2	23.2
7139905	Coin-operated amusement devices (except slot machine operation)	12	11 633	1 294	174	49	52.0	25.8
LAKE CHARLES, LA MSA								
71	Arts, entertainment, & recreation	51	218 460	26 174	4 965	1 972	7.4	3.0
711	Performing arts, spectator sports, & related industries	7	7 104	1 712	381	234	67.1	9.6
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	44	211 356	24 462	4 584	1 738	5.4	2.8
7131	Amusement parks & arcades	4	3 355	286	71	38	92.4	—
71312	Amusement arcades	4	3 355	286	71	38	92.4	—
713120	Amusement arcades	4	3 355	286	71	38	92.4	—
7132	Gambling industries	14	200 969	22 542	4 156	1 529	2.7	2.8
71321	Casinos (except casino hotels)	4	D	D	D	g	D	D
713210	Casinos (except casino hotels)	4	D	D	D	g	D	D
71329	Other gambling industries	10	D	D	D	e	D	D
713290	Other gambling industries	10	D	D	D	e	D	D
7132901	Slot machine operators	4	41 167	2 734	573	203	8.6	—
7139	Other amusement & recreation services	26	7 032	1 634	357	171	41.4	3.8
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONROE, LA MSA								
71	Arts, entertainment, & recreation	32	29 340	4 731	703	307	16.0	36.8
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7132	Gambling industries	7	20 949	2 464	313	55	—	50.9
71329	Other gambling industries	7	20 949	2 464	313	55	—	50.9
713290	Other gambling industries	7	20 949	2 464	313	55	—	50.9
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	2 345	840	198	129	45.0	—
713940	Fitness & recreational sports centers	10	2 345	840	198	129	45.0	—
NEW ORLEANS, LA MSA								
71	Arts, entertainment, & recreation	364	725 146	206 040	45 254	9 363	7.9	4.9
711	Performing arts, spectator sports, & related industries	107	186 290	74 749	11 857	2 204	5.7	1.5
7111	Performing arts companies	37	19 199	6 320	1 599	631	17.3	9.3
71111	Theater companies & dinner theaters	4	D	D	D	e	D	D
711110	Theater companies & dinner theaters	4	D	D	D	e	D	D
71113	Musical groups & artists	30	12 813	4 743	1 169	228	14.1	14.0
711130	Musical groups & artists	30	12 813	4 743	1 169	228	14.1	14.0
7111309	Other music groups & artists	30	12 813	4 743	1 169	228	14.1	14.0
7112	Spectator sports	24	106 598	55 707	6 987	901	4.0	.4
71121	Spectator sports	24	106 598	55 707	6 987	901	4.0	.4
711211	Sports teams & clubs	2	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	20	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	18	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	14	46 607	9 647	2 503	559	2.2	.1
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
7115	Independent artists, writers, & performers	26	D	D	D	c	D	D
71151	Independent artists, writers, & performers	26	D	D	D	c	D	D
711510	Independent artists, writers, & performers	26	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	251	537 640	130 959	33 321	7 106	8.5	6.1
7131	Amusement parks & arcades	20	9 932	2 707	607	273	6.4	—
71312	Amusement arcades	18	D	D	D	c	D	D
713120	Amusement arcades	18	D	D	D	c	D	D
7132	Gambling industries	43	408 584	96 123	25 091	4 301	2.2	5.3
71321	Casinos (except casino hotels)	6	299 711	83 902	22 218	3 672	1.7	2.5
713210	Casinos (except casino hotels)	6	299 711	83 902	22 218	3 672	1.7	2.5
71329	Other gambling industries	37	108 873	12 221	2 873	629	3.7	13.0
713290	Other gambling industries	37	108 873	12 221	2 873	629	3.7	13.0
7132901	Slot machine operators	20	73 137	8 397	1 912	321	3.4	16.4
7132902	Lottery, bingo, bookie, & other betting operation	17	35 736	3 824	961	308	4.4	6.1
7139	Other amusement & recreation services	188	119 124	32 129	7 623	2 532	30.0	9.5
71391	Golf courses & country clubs	19	23 828	8 777	2 516	709	6.4	3.8
713910	Golf courses & country clubs	19	23 828	8 777	2 516	709	6.4	3.8
71393	Marinas	32	22 308	5 797	1 224	248	49.4	4.5
713930	Marinas	32	22 308	5 797	1 224	248	49.4	4.5
71394	Fitness & recreational sports centers	72	30 251	9 637	2 118	995	18.2	9.3
713940	Fitness & recreational sports centers	72	30 251	9 637	2 118	995	18.2	9.3
7139405	Roller skating rinks	8	2 332	616	149	95	31.0	14.9
71395	Bowling centers	11	8 163	2 512	549	277	36.0	10.2
713950	Bowling centers	11	8 163	2 512	549	277	36.0	10.2
71399	All other amusement & recreation industries	54	34 574	5 406	1 216	303	42.9	16.7
713990	All other amusement & recreation industries	54	34 574	5 406	1 216	303	42.9	16.7
7139905	Coin-operated amusement devices (except slot machine operation)	25	26 843	3 706	899	178	44.0	13.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHREVEPORT—BOSSIER CITY, LA MSA								
71	Arts, entertainment, & recreation	117	380 603	64 601	15 985	3 834	2.3	5.1
711	Performing arts, spectator sports, & related industries	32	26 140	8 055	1 570	416	16.5	16.7
7112	Spectator sports	22	20 078	6 924	1 253	323	19.8	3.1
71121	Spectator sports	22	20 078	6 924	1 253	323	19.8	3.1
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7115	Independent artists, writers, & performers	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	85	354 463	56 546	14 415	3 418	1.3	4.3
7131	Amusement parks & arcades	10	10 913	1 561	286	87	9.4	.8
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7132	Gambling industries	16	321 542	48 193	12 527	2 634	.2	3.7
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
71329	Other gambling industries	14	D	D	D	e	D	D
713290	Other gambling industries	14	D	D	D	e	D	D
7132901	Slot machine operators	10	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	59	22 008	6 792	1 602	697	12.8	14.6
71391	Golf courses & country clubs	12	7 884	2 534	599	197	4.2	26.3
713910	Golf courses & country clubs	12	7 884	2 534	599	197	4.2	26.3
71394	Fitness & recreational sports centers	29	9 509	2 904	676	360	14.9	8.0
713940	Fitness & recreational sports centers	29	9 509	2 904	676	360	14.9	8.0
7139405	Roller skating rinks	6	1 514	253	66	62	—	36.9
71399	All other amusement & recreation industries	9	1 690	431	102	41	52.7	2.8
713990	All other amusement & recreation industries	9	1 690	431	102	41	52.7	2.8
AREA OUTSIDE LOUISIANA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	156	185 297	35 579	8 138	1 982	12.4	12.3
713	Amusement, gambling, & recreation industries	144	D	D	D	g	D	D
7132	Gambling industries	24	154 779	27 514	6 452	1 193	3.7	12.1
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
71329	Other gambling industries	23	D	D	D	e	D	D
713290	Other gambling industries	23	D	D	D	e	D	D
7132901	Slot machine operators	15	D	D	D	c	D	D
7139	Other amusement & recreation services	115	D	D	D	f	D	D
71391	Golf courses & country clubs	21	8 660	2 891	630	249	51.2	13.7
713910	Golf courses & country clubs	21	8 660	2 891	630	249	51.2	13.7
71394	Fitness & recreational sports centers	42	5 363	1 459	242	209	63.0	14.8
713940	Fitness & recreational sports centers	42	5 363	1 459	242	209	63.0	14.8
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	25	7 137	1 246	288	87	56.6	2.3
713990	All other amusement & recreation industries	25	7 137	1 246	288	87	56.6	2.3
7139905	Coin-operated amusement devices (except slot machine operation)	8	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALEXANDRIA, LA MSA									
71	Arts, entertainment, & recreation	8	4 064	3 670	1 293	274	100	37.8	.8
713	Amusement, gambling, & recreation industries	4	2 990	2 601	1 123	229	82	26.0	1.1
7139	Other amusement & recreation services	4	2 990	2 601	1 123	229	82	26.0	1.1
BATON ROUGE, LA MSA									
71	Arts, entertainment, & recreation	31	20 262	19 235	9 020	2 033	656	10.2	4.1
711	Performing arts, spectator sports, & related industries	6	2 944	3 046	1 287	313	142	—	.4
7111	Performing arts companies	6	2 944	3 046	1 287	313	142	—	.4
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	2 085	2 055	851	214	72	32.8	—
7121	Museums, historical sites, & similar institutions	4	2 085	2 055	851	214	72	32.8	—
713	Amusement, gambling, & recreation industries	21	15 233	14 134	6 882	1 506	442	9.0	5.4
7139	Other amusement & recreation services	21	15 233	14 134	6 882	1 506	442	9.0	5.4
71391	Golf courses & country clubs	9	12 742	11 560	5 812	1 289	367	3.1	5.1
713910	Golf courses & country clubs	9	12 742	11 560	5 812	1 289	367	3.1	5.1
71394	Fitness & recreational sports centers	11	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	11	D	D	D	D	b	D	D
HOUMA, LA MSA									
71	Arts, entertainment, & recreation	3	1 709	1 618	545	115	34	100.0	—
713	Amusement, gambling, & recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	D	b	D	D
LAFAYETTE, LA MSA									
71	Arts, entertainment, & recreation	14	6 800	6 509	2 206	467	167	6.4	22.7
713	Amusement, gambling, & recreation industries	8	5 412	5 092	1 844	375	140	4.1	28.3
7139	Other amusement & recreation services	8	5 412	5 092	1 844	375	140	4.1	28.3
LAKE CHARLES, LA MSA									
71	Arts, entertainment, & recreation	11	3 559	3 305	1 507	323	152	12.9	3.5
713	Amusement, gambling, & recreation industries	6	2 747	2 649	1 345	286	133	3.3	3.9
7139	Other amusement & recreation services	6	2 747	2 649	1 345	286	133	3.3	3.9
MONROE, LA MSA									
71	Arts, entertainment, & recreation	9	4 981	4 603	1 550	334	145	32.1	.5
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
NEW ORLEANS, LA MSA									
71	Arts, entertainment, & recreation	75	65 214	63 160	23 942	5 619	1 635	13.1	7.4
711	Performing arts, spectator sports, & related industries	20	15 203	15 489	4 751	1 321	248	10.2	6.2
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	2 001	2 029	568	169	88	—	29.3
711110	Theater companies & dinner theaters	5	2 001	2 029	568	169	88	—	29.3
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	7	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	15	19 600	17 325	6 199	1 418	501	12.6	3.0
7121	Museums, historical sites, & similar institutions	15	19 600	17 325	6 199	1 418	501	12.6	3.0
71211	Museums	10	13 549	12 359	4 204	1 018	336	3.2	4.3
712110	Museums	10	13 549	12 359	4 204	1 018	336	3.2	4.3
71212	Historical sites	4	D	D	D	D	c	D	D
712120	Historical sites	4	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	40	30 411	30 346	12 992	2 880	886	14.8	10.9
7139	Other amusement & recreation services	40	30 411	30 346	12 992	2 880	886	14.8	10.9
71391	Golf courses & country clubs	10	21 292	21 416	9 416	2 180	603	5.3	14.0
713910	Golf courses & country clubs	10	21 292	21 416	9 416	2 180	603	5.3	14.0
71394	Fitness & recreational sports centers	22	5 157	5 036	1 978	399	167	57.6	4.3
713940	Fitness & recreational sports centers	22	5 157	5 036	1 978	399	167	57.6	4.3
71399	All other amusement & recreation industries	8	3 962	3 894	1 598	301	116	10.0	2.8
713990	All other amusement & recreation industries	8	3 962	3 894	1 598	301	116	10.0	2.8

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SHREVEPORT—BOSSIER CITY, LA MSA									
71	Arts, entertainment, & recreation	27	22 963	17 105	5 479	1 074	421	51.8	1.6
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
71211	Museums	6	D	D	D	D	b	D	D
712110	Museums	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	9 293	7 933	3 324	661	217	44.9	3.3
7139	Other amusement & recreation services	13	9 293	7 933	3 324	661	217	44.9	3.3
71391	Golf courses & country clubs	3	6 828	5 838	2 580	533	169	D	—
713910	Golf courses & country clubs	3	6 828	5 838	2 580	533	169	D	—
71394	Fitness & recreational sports centers	8	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	D	b	D	D
AREA OUTSIDE LOUISIANA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	40	10 607	10 059	3 316	729	279	80.6	4.2
712	Museums, historical sites, & similar institutions	11	2 107	2 278	1 037	266	74	37.5	2.3
7121	Museums, historical sites, & similar institutions	11	2 107	2 278	1 037	266	74	37.5	2.3
713	Amusement, gambling, & recreation industries	24	D	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	D	c	D	D
71391	Golf courses & country clubs	18	D	D	D	D	c	D	D
713910	Golf courses & country clubs	18	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ACADIA PARISH, LA								
71	Arts, entertainment, & recreation	8	940	183	29	18	80.9	19.1
ALLEN PARISH, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ASCENSION PARISH, LA								
71	Arts, entertainment, & recreation	11	4 027	749	145	49	28.1	70.3
713	Amusement, gambling, & recreation industries	10	D	D	D	a	D	D
7139	Other amusement & recreation services	10	D	D	D	a	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D
ASSUMPTION PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
AVOUELLES PARISH, LA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
BEAUREGARD PARISH, LA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSSIER PARISH, LA								
71	Arts, entertainment, & recreation	33	141 279	30 149	7 780	1 934	1.8	.6
711	Performing arts, spectator sports, & related industries	14	D	D	D	e	D	D
7112	Spectator sports	14	D	D	D	e	D	D
71121	Spectator sports	14	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	g	D	D
7132	Gambling industries	4	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	3	D	D	D	c	D	D
713290	Other gambling industries	3	D	D	D	c	D	D
7132901	Slot machine operators	3	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
CADDO PARISH, LA								
71	Arts, entertainment, & recreation	75	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	16	D	D	D	c	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	g	D	D
7131	Amusement parks & arcades	8	D	D	D	b	D	D
71312	Amusement arcades	5	D	D	D	b	D	D
713120	Amusement arcades	5	D	D	D	b	D	D
7132	Gambling industries	11	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
71329	Other gambling industries	10	D	D	D	c	D	D
713290	Other gambling industries	10	D	D	D	c	D	D
7132901	Slot machine operators	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	40	D	D	D	f	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	20	D	D	D	e	D	D
713940	Fitness & recreational sports centers	20	D	D	D	e	D	D
CALCASIEU PARISH, LA								
71	Arts, entertainment, & recreation	51	218 460	26 174	4 965	1 972	7.4	3.0
711	Performing arts, spectator sports, & related industries	7	7 104	1 712	381	234	67.1	9.6
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	44	211 356	24 462	4 584	1 738	5.4	2.8
7131	Amusement parks & arcades	4	3 355	286	71	38	92.4	—
71312	Amusement arcades	4	3 355	286	71	38	92.4	—
713120	Amusement arcades	4	3 355	286	71	38	92.4	—
7132	Gambling industries	14	200 969	22 542	4 156	1 529	2.7	2.8
71321	Casinos (except casino hotels)	4	D	D	D	g	D	D
713210	Casinos (except casino hotels)	4	D	D	D	g	D	D
71329	Other gambling industries	10	D	D	D	e	D	D
713290	Other gambling industries	10	D	D	D	e	D	D
7132901	Slot machine operators	4	41 167	2 734	573	203	8.6	—
7139	Other amusement & recreation services	26	7 032	1 634	357	171	41.4	3.8
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
CAMERON PARISH, LA								
71	Arts, entertainment, & recreation	4	1 492	520	13	7	87.9	—
CATAHOULA PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLAIBORNE PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CONCORDIA PARISH, LA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132901	Slot machine operators	2	D	D	D	b	D	D
EAST BATON ROUGE PARISH, LA								
71	Arts, entertainment, & recreation	91	286 554	50 060	8 686	3 000	5.1	.9
711	Performing arts, spectator sports, & related industries	13	3 390	1 436	338	204	16.5	.7
713	Amusement, gambling, & recreation industries	78	283 164	48 624	8 348	2 796	5.0	.9
7131	Amusement parks & arcades	5	D	D	D	c	D	D
7132	Gambling industries	15	244 219	39 142	6 308	1 910	.6	.4
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
71329	Other gambling industries	13	D	D	D	e	D	D
713290	Other gambling industries	13	D	D	D	e	D	D
7132901	Slot machine operators	9	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	58	D	D	D	f	D	D
71391	Golf courses & country clubs	5	5 919	1 434	336	127	3.1	4.4
713910	Golf courses & country clubs	5	5 919	1 434	336	127	3.1	4.4
71394	Fitness & recreational sports centers	28	11 095	3 825	923	469	12.9	8.2
713940	Fitness & recreational sports centers	28	11 095	3 825	923	469	12.9	8.2
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	a	D	D
EAST FELICIANA PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
EVANGELINE PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKLIN PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
IBERIA PARISH, LA								
71	Arts, entertainment, & recreation	15	8 214	1 963	361	186	53.3	3.6
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
IBERVILLE PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JACKSON PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON PARISH, LA								
71	Arts, entertainment, & recreation	139	374 178	123 980	23 335	4 294	5.8	5.6
711	Performing arts, spectator sports, & related industries	36	D	D	D	f	D	D
7111	Performing arts companies	10	D	D	D	b	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	12	D	D	D	e	D	D
71121	Spectator sports	12	D	D	D	e	D	D
711211	Sports teams & clubs	2	D	D	D	e	D	D
711219	Other spectator sports	9	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	101	276 218	71 245	17 541	3 668	5.9	7.5
7131	Amusement parks & arcades	10	7 352	2 234	508	205	2.7	—
71312	Amusement arcades	8	D	D	D	c	D	D
713120	Amusement arcades	8	D	D	D	c	D	D
7132	Gambling industries	25	232 524	58 930	14 201	2 509	3.3	5.9
71321	Casinos (except casino hotels)	3	D	D	D	g	D	D
713210	Casinos (except casino hotels)	3	D	D	D	g	D	D
71329	Other gambling industries	22	D	D	D	e	D	D
713290	Other gambling industries	22	D	D	D	e	D	D
7132901	Slot machine operators	13	59 278	6 772	1 503	226	3.5	20.0
7132902	Lottery, bingo, bookie, & other betting operation	9	D	D	D	c	D	D
7139	Other amusement & recreation services	66	36 342	10 081	2 832	954	23.4	19.2
71391	Golf courses & country clubs	3	D	D	D	e	D	D
713910	Golf courses & country clubs	3	D	D	D	e	D	D
71394	Fitness & recreational sports centers	25	11 742	3 684	754	360	9.7	7.4
713940	Fitness & recreational sports centers	25	11 742	3 684	754	360	9.7	7.4
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	24	12 714	2 503	635	152	33.1	38.8
713990	All other amusement & recreation industries	24	12 714	2 503	635	152	33.1	38.8
7139905	Coin-operated amusement devices (except slot machine operation)	14	10 018	2 037	536	117	30.2	36.1
JEFFERSON DAVIS PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
LAFAYETTE PARISH, LA								
71	Arts, entertainment, & recreation	64	61 078	11 542	2 480	1 292	22.5	7.9
711	Performing arts, spectator sports, & related industries	12	D	D	D	f	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	51	49 034	8 570	1 621	772	25.9	9.5
7132	Gambling industries	8	22 958	2 721	482	254	20.8	5.3
71329	Other gambling industries	8	22 958	2 721	482	254	20.8	5.3
713290	Other gambling industries	8	22 958	2 721	482	254	20.8	5.3
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	c	D	D
7139	Other amusement & recreation services	38	23 470	5 266	1 005	452	32.1	14.7
71394	Fitness & recreational sports centers	13	8 193	2 252	432	256	17.6	—
713940	Fitness & recreational sports centers	13	8 193	2 252	432	256	17.6	—
71399	All other amusement & recreation industries	18	D	D	D	b	D	D
713990	All other amusement & recreation industries	18	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	D	D	b	D	D
LAFOURCHE PARISH, LA								
71	Arts, entertainment, & recreation	18	13 820	3 117	636	182	17.2	3.7
713	Amusement, gambling, & recreation industries	18	13 820	3 117	636	182	17.2	3.7
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	b	D	D
LA SALLE PARISH, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LINCOLN PARISH, LA								
71	Arts, entertainment, & recreation	8	848	210	57	49	49.5	34.0

See footnotes at end of table.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997—Con.

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							From administrative records ¹	Estimated ²
LIVINGSTON PARISH, LA								
71	Arts, entertainment, & recreation	8	2 908	635	125	67	37.4	10.9
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	1 657	391	82	56	D	—
713940	Fitness & recreational sports centers	3	1 657	391	82	56	D	—
MADISON PARISH, LA								
71	Arts, entertainment, & recreation	5	14 982	1 175	234	75	1.9	—
713	Amusement, gambling, & recreation industries	5	14 982	1 175	234	75	1.9	—
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
MOREHOUSE PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
NATCHITOCHE PARISH, LA								
71	Arts, entertainment, & recreation	10	3 227	435	103	47	30.9	3.1
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
ORLEANS PARISH, LA								
71	Arts, entertainment, & recreation	117	271 842	61 703	17 463	3 609	7.1	4.5
711	Performing arts, spectator sports, & related industries	61	D	D	D	g	D	D
7111	Performing arts companies	23	15 465	5 260	1 364	531	15.2	9.7
71111	Theater companies & dinner theaters	3	D	D	D	e	D	D
711110	Theater companies & dinner theaters	3	D	D	D	e	D	D
71113	Musical groups & artists	18	D	D	D	c	D	D
711130	Musical groups & artists	18	D	D	D	c	D	D
7111309	Other music groups & artists	18	D	D	D	c	D	D
7112	Spectator sports	10	D	D	D	e	D	D
71121	Spectator sports	10	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	10	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	10 134	2 041	548	72	5.8	4.4
71151	Independent artists, writers, & performers	15	10 134	2 041	548	72	5.8	4.4
711510	Independent artists, writers, & performers	15	10 134	2 041	548	72	5.8	4.4
713	Amusement, gambling, & recreation industries	53	185 335	39 944	11 448	2 035	7.7	5.6
7132	Gambling industries	5	157 298	34 143	10 129	1 586	—	4.8
71321	Casinos (except casino hotels)	3	D	D	D	g	D	D
713210	Casinos (except casino hotels)	3	D	D	D	g	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	43	26 781	5 593	1 271	428	52.9	10.5
71391	Golf courses & country clubs	4	5 574	1 904	359	111	4.9	15.0
713910	Golf courses & country clubs	4	5 574	1 904	359	111	4.9	15.0
71394	Fitness & recreational sports centers	20	5 739	1 495	334	135	52.3	20.2
713940	Fitness & recreational sports centers	20	5 739	1 495	334	135	52.3	20.2
71399	All other amusement & recreation industries	11	11 010	1 051	315	74	58.3	7.4
713990	All other amusement & recreation industries	11	11 010	1 051	315	74	58.3	7.4
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
OUACHITA PARISH, LA								
71	Arts, entertainment, & recreation	32	29 340	4 731	703	307	16.0	36.8
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7132	Gambling industries	7	20 949	2 464	313	55	—	50.9
71329	Other gambling industries	7	20 949	2 464	313	55	—	50.9
713290	Other gambling industries	7	20 949	2 464	313	55	—	50.9
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	2 345	840	198	129	45.0	—
713940	Fitness & recreational sports centers	10	2 345	840	198	129	45.0	—
PLAQUEMINES PARISH, LA								
71	Arts, entertainment, & recreation	7	12 399	4 401	861	164	14.7	—
713	Amusement, gambling, & recreation industries	7	12 399	4 401	861	164	14.7	—
7139	Other amusement & recreation services	7	12 399	4 401	861	164	14.7	—
71393	Marinas	5	D	D	D	c	D	D
713930	Marinas	5	D	D	D	c	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
POINTE COUPEE PARISH, LA								
71	Arts, entertainment, & recreation	5	458	66	19	17	—	21.2
RAPIDES PARISH, LA								
71	Arts, entertainment, & recreation	25	9 598	1 424	263	134	25.2	3.7
713	Amusement, gambling, & recreation industries	19	8 518	962	213	95	25.5	.9
7139	Other amusement & recreation services	14	2 676	574	122	66	46.0	3.0
RICHLAND PARISH, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SABINE PARISH, LA								
71	Arts, entertainment, & recreation	5	909	104	15	11	100.0	—
ST. BERNARD PARISH, LA								
71	Arts, entertainment, & recreation	27	21 153	3 799	802	241	29.8	4.3
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71393	Marinas	8	3 719	473	114	47	91.3	8.7
713930	Marinas	8	3 719	473	114	47	91.3	8.7
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	5 821	987	123	23	12.0	—
ST. CHARLES PARISH, LA								
71	Arts, entertainment, & recreation	11	4 851	1 023	209	46	62.0	3.3
713	Amusement, gambling, & recreation industries	11	4 851	1 023	209	46	62.0	3.3
7139	Other amusement & recreation services	10	D	D	D	b	D	D
ST. JAMES PARISH, LA								
71	Arts, entertainment, & recreation	3	613	167	34	69	D	37.5
ST. JOHN THE BAPTIST PARISH, LA								
71	Arts, entertainment, & recreation	5	4 170	882	208	71	26.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
ST. LANDRY PARISH, LA								
71	Arts, entertainment, & recreation	11	3 855	723	141	92	57.8	15.6
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
ST. MARTIN PARISH, LA								
71	Arts, entertainment, & recreation	9	3 072	557	217	37	36.9	48.8
713	Amusement, gambling, & recreation industries	9	3 072	557	217	37	36.9	48.8
7139	Other amusement & recreation services	7	D	D	D	b	D	D
ST. MARY PARISH, LA								
71	Arts, entertainment, & recreation	17	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ST. TAMMANY PARISH, LA								
71	Arts, entertainment, & recreation	55	35 940	10 085	2 342	869	10.4	3.3
711	Performing arts, spectator sports, & related industries	8	2 455	456	98	17	38.0	17.8
7111	Performing arts companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	47	33 485	9 629	2 244	852	8.4	2.2
7139	Other amusement & recreation services	38	D	D	D	f	D	D
71391	Golf courses & country clubs	6	8 196	3 190	776	215	4.8	—
713910	Golf courses & country clubs	6	8 196	3 190	776	215	4.8	—
71394	Fitness & recreational sports centers	17	11 436	4 156	965	418	6.0	3.5
713940	Fitness & recreational sports centers	17	11 436	4 156	965	418	6.0	3.5
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
TANGIPAHOA PARISH, LA								
71	Arts, entertainment, & recreation	20	9 740	1 620	405	164	56.7	28.1
713	Amusement, gambling, & recreation industries	20	9 740	1 620	405	164	56.7	28.1
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	1 664	281	69	20	70.6	5.5
713990	All other amusement & recreation industries	5	1 664	281	69	20	70.6	5.5
TERREBONNE PARISH, LA								
71	Arts, entertainment, & recreation	43	18 639	3 875	704	308	21.3	3.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	e	D	D
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71393	Marinas	10	5 532	1 226	180	79	15.8	—
713930	Marinas	10	5 532	1 226	180	79	15.8	—
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
UNION PARISH, LA								
71	Arts, entertainment, & recreation	3	390	125	27	18	—	57.9
VERMILION PARISH, LA								
71	Arts, entertainment, & recreation	11	2 059	489	107	70	56.5	1.3
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
VERNON PARISH, LA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
WASHINGTON PARISH, LA								
71	Arts, entertainment, & recreation	5	3 173	505	101	30	34.4	1.1
713	Amusement, gambling, & recreation industries	5	3 173	505	101	30	34.4	1.1
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
WEBSTER PARISH, LA								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
WEST BATON ROUGE PARISH, LA								
71	Arts, entertainment, & recreation	8	14 726	2 878	721	191	.9	1.4
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7132	Gambling industries	4	12 706	2 001	500	112	—	—
71329	Other gambling industries	4	12 706	2 001	500	112	—	—
713290	Other gambling industries	4	12 706	2 001	500	112	—	—
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	c	D	D
WEST FELICIANA PARISH, LA								
71	Arts, entertainment, & recreation	3	315	74	19	9	D	12.7

See footnotes at end of table.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	WINN PARISH, LA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ABBEVILLE, LA							
71	Arts, entertainment, & recreation	5	1 321	355	88	48	34.1	—
	ALEXANDRIA, LA							
71	Arts, entertainment, & recreation	15	7 857	1 107	205	79	18.7	.5
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	AMITE CITY, LA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BAKER, LA							
71	Arts, entertainment, & recreation	6	1 029	376	84	27	39.1	—
	BASTROP, LA							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
	BATON ROUGE, LA							
71	Arts, entertainment, & recreation	59	273 375	46 028	7 938	2 688	4.6	.9
711	Performing arts, spectator sports, & related industries	9	3 110	1 292	319	194	14.1	.8
713	Amusement, gambling, & recreation industries	50	270 265	44 736	7 619	2 494	4.5	.9
7132	Gambling industries	13	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
71329	Other gambling industries	11	D	D	D	c	D	D
713290	Other gambling industries	11	D	D	D	c	D	D
7132901	Slot machine operators	7	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	33	D	D	D	f	D	D
71394	Fitness & recreational sports centers	14	7 059	2 347	565	314	10.3	11.0
713940	Fitness & recreational sports centers	14	7 059	2 347	565	314	10.3	11.0
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
	BERWICK, LA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
	BOGALUSA, LA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSSIER CITY, LA								
71	Arts, entertainment, & recreation	21	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	g	D	D
7132	Gambling industries	3	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132901	Slot machine operators	2	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
BREAUX BRIDGE, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BROUSSARD, LA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BUNKIE, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARENCRO, LA								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
CHURCH POINT, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COVINGTON, LA								
71	Arts, entertainment, & recreation	7	6 654	1 311	329	117	5.7	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
CROWLEY, LA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
DELHI, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DENHAM SPRINGS, LA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	1 657	391	82	56	D	—
713940	Fitness & recreational sports centers	3	1 657	391	82	56	D	—
DE RIDDER, LA *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
DE RIDDER, LA (BEAUREGARD PARISH PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
DONALDSONVILLE, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	EUNICE, LA *							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	EUNICE, LA (ST. LANDRY PARISH PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	FRANKLIN, LA							
71	Arts, entertainment, & recreation	5	682	103	14	9	89.4	7.0
	FRANKLINTON, LA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	GONZALES, LA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	GRAMBLING, LA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	GRETNA, LA							
71	Arts, entertainment, & recreation	11	6 568	1 538	374	144	14.3	10.6
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	HAMMOND, LA							
71	Arts, entertainment, & recreation	11	7 365	1 020	259	91	54.4	37.2
713	Amusement, gambling, & recreation industries	11	7 365	1 020	259	91	54.4	37.2
7139	Other amusement & recreation services	6	D	D	D	b	D	D
	HARAHAN, LA							
71	Arts, entertainment, & recreation	7	5 036	1 245	295	80	50.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	HOMER, LA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	HOUMA, LA							
71	Arts, entertainment, & recreation	14	6 915	1 630	323	130	25.4	—
713	Amusement, gambling, & recreation industries	14	6 915	1 630	323	130	25.4	—
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 574	507	104	74	35.8	—
713940	Fitness & recreational sports centers	4	1 574	507	104	74	35.8	—
71399	All other amusement & recreation industries	4	1 933	673	60	18	9.4	—
713990	All other amusement & recreation industries	4	1 933	673	60	18	9.4	—
	JENNINGS, LA							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	JONESBORO, LA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	KAPLAN, LA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	KENNER, LA							
71	Arts, entertainment, & recreation	18	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	12	9 271	2 927	1 110	287	22.1	1.7
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAFAYETTE, LA								
71	Arts, entertainment, & recreation	44	44 738	8 162	1 968	990	28.3	3.6
711	Performing arts, spectator sports, & related industries	7	10 678	2 562	768	484	7.5	—
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	37	34 060	5 600	1 200	506	34.8	4.7
7132	Gambling industries	5	D	D	D	b	D	D
71329	Other gambling industries	5	D	D	D	b	D	D
713290	Other gambling industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	e	D	D
713940	Fitness & recreational sports centers	11	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	D	D	D	b	D	D
LAKE CHARLES, LA								
71	Arts, entertainment, & recreation	25	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	g	D	D
7131	Amusement parks & arcades	4	3 355	286	71	38	92.4	—
71312	Amusement arcades	4	3 355	286	71	38	92.4	—
713120	Amusement arcades	4	3 355	286	71	38	92.4	—
7132	Gambling industries	3	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132901	Slot machine operators	1	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
LEESVILLE, LA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
MANDEVILLE, LA								
71	Arts, entertainment, & recreation	9	5 215	1 738	376	168	2.0	1.6
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MINDEN, LA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
MONROE, LA								
71	Arts, entertainment, & recreation	18	9 974	1 737	350	127	35.9	1.0
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
MORGAN CITY, LA								
71	Arts, entertainment, & recreation	7	1 967	593	188	71	57.9	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
NATCHITOCHEs, LA								
71	Arts, entertainment, & recreation	5	2 454	221	53	22	10.4	4.0
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
NEW IBERIA, LA								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW ORLEANS, LA								
71	Arts, entertainment, & recreation	117	271 842	61 703	17 463	3 609	7.1	4.5
711	Performing arts, spectator sports, & related industries	61	D	D	D	g	D	D
7111	Performing arts companies	23	15 465	5 260	1 364	531	15.2	9.7
71111	Theater companies & dinner theaters	3	D	D	D	e	D	D
711110	Theater companies & dinner theaters	3	D	D	D	e	D	D
71113	Musical groups & artists	18	D	D	D	c	D	D
711130	Musical groups & artists	18	D	D	D	c	D	D
7111309	Other music groups & artists	18	D	D	D	c	D	D
7112	Spectator sports	10	D	D	D	e	D	D
71121	Spectator sports	10	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	10	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	10 134	2 041	548	72	5.8	4.4
71151	Independent artists, writers, & performers	15	10 134	2 041	548	72	5.8	4.4
711510	Independent artists, writers, & performers	15	10 134	2 041	548	72	5.8	4.4
713	Amusement, gambling, & recreation industries	53	185 335	39 944	11 448	2 035	7.7	5.6
7132	Gambling industries	5	157 298	34 143	10 129	1 586	—	4.8
71321	Casinos (except casino hotels)	3	D	D	D	g	D	D
713210	Casinos (except casino hotels)	3	D	D	D	g	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	43	26 781	5 593	1 271	428	52.9	10.5
71391	Golf courses & country clubs	4	5 574	1 904	359	111	4.9	15.0
713910	Golf courses & country clubs	4	5 574	1 904	359	111	4.9	15.0
71394	Fitness & recreational sports centers	20	5 739	1 495	334	135	52.3	20.2
713940	Fitness & recreational sports centers	20	5 739	1 495	334	135	52.3	20.2
71399	All other amusement & recreation industries	11	11 010	1 051	315	74	58.3	7.4
713990	All other amusement & recreation industries	11	11 010	1 051	315	74	58.3	7.4
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
NEW ROADS, LA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OAKDALE, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OPELOUSAS, LA								
71	Arts, entertainment, & recreation	7	2 781	425	75	31	70.4	9.7
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
PINEVILLE, LA								
71	Arts, entertainment, & recreation	3	371	88	14	12	89.5	10.5
PONCHATOUA, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PORT ALLEN, LA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7132	Gambling industries	3	D	D	D	c	D	D
71329	Other gambling industries	3	D	D	D	c	D	D
713290	Other gambling industries	3	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	c	D	D
RAYVILLE, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RUSTON, LA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
ST. MARTINVILLE, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SCOTT, LA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SHREVEPORT, LA *								
71	Arts, entertainment, & recreation	66	234 519	33 582	8 116	1 832	2.3	3.4
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	51	D	D	D	g	D	D
7131	Amusement parks & arcades	8	D	D	D	b	D	D
71312	Amusement arcades	5	D	D	D	b	D	D
713120	Amusement arcades	5	D	D	D	b	D	D
7132	Gambling industries	10	198 902	25 057	6 207	1 140	-	1.1
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
71329	Other gambling industries	9	D	D	D	c	D	D
713290	Other gambling industries	9	D	D	D	c	D	D
7132901	Slot machine operators	6	D	D	D	c	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	18	D	D	D	e	D	D
713940	Fitness & recreational sports centers	18	D	D	D	e	D	D
SHREVEPORT, LA (BOSSIER PARISH PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
SHREVEPORT, LA (CADDO PARISH PART) *								
71	Arts, entertainment, & recreation	65	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	50	D	D	D	g	D	D
7131	Amusement parks & arcades	8	D	D	D	b	D	D
71312	Amusement arcades	5	D	D	D	b	D	D
713120	Amusement arcades	5	D	D	D	b	D	D
7132	Gambling industries	9	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
71329	Other gambling industries	8	D	D	D	c	D	D
713290	Other gambling industries	8	D	D	D	c	D	D
7132901	Slot machine operators	5	D	D	D	b	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	18	D	D	D	e	D	D
713940	Fitness & recreational sports centers	18	D	D	D	e	D	D
SLIDELL, LA								
71	Arts, entertainment, & recreation	16	8 660	1 503	400	175	18.3	4.1
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 515	620	128	48	11.7	14.1
713940	Fitness & recreational sports centers	6	2 515	620	128	48	11.7	14.1
SPRINGHILL, LA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SULPHUR, LA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
TALLULAH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
THIBODAUX, LA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
VIDALIA, LA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132901	Slot machine operators	2	D	D	D	b	D	D
VINTON, LA								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
VIVIAN, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WESTLAKE, LA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
WEST MONROE, LA								
71	Arts, entertainment, & recreation	7	9 313	1 516	152	66	3.0	53.4
713	Amusement, gambling, & recreation industries	7	9 313	1 516	152	66	3.0	53.4
WESTWEGO, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINFIELD, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WINNSBORO, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ZACHARY, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ACADIA PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF ALLEN PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ASCENSION PARISH, LA								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF ASSUMPTION PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF AVOYELLES PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
BALANCE OF BEAUREGARD PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BOSSIER PARISH, LA								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	9	1 485	371	57	26	77.4	20.9
BALANCE OF CADDO PARISH, LA								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF CALCASIEU PARISH, LA								
71	Arts, entertainment, & recreation	12	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7132	Gambling industries	6	D	D	D	c	D	D
71321	Casinos (except casino hotels)	2	D	D	D	b	D	D
713210	Casinos (except casino hotels)	2	D	D	D	b	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
BALANCE OF CAMERON PARISH, LA								
71	Arts, entertainment, & recreation	4	1 492	520	13	7	87.9	—
BALANCE OF CATAHOULA PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CONCORDIA PARISH, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF EAST BATON ROUGE PARISH, LA								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	1 626	314	47	29	53.3	3.6
713990	All other amusement & recreation industries	6	1 626	314	47	29	53.3	3.6
BALANCE OF EAST FELICIANA PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF EVANGELINE PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FRANKLIN PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF IBERIA PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF IBERVILLE PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JACKSON PARISH, LA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JEFFERSON PARISH, LA								
71	Arts, entertainment, & recreation	102	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	28	D	D	D	f	D	D
7111	Performing arts companies	9	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	10	D	D	D	e	D	D
71121	Spectator sports	10	D	D	D	e	D	D
711211	Sports teams & clubs	2	D	D	D	e	D	D
711219	Other spectator sports	7	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	7	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	72	D	D	D	g	D	D
7131	Amusement parks & arcades	10	7 352	2 234	508	205	2.7	—
71312	Amusement arcades	8	D	D	D	c	D	D
713120	Amusement arcades	8	D	D	D	c	D	D
7132	Gambling industries	18	D	D	D	g	D	D
71329	Other gambling industries	16	D	D	D	e	D	D
713290	Other gambling industries	16	D	D	D	e	D	D
7132901	Slot machine operators	10	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	b	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71394	Fitness & recreational sports centers	19	D	D	D	e	D	D
713940	Fitness & recreational sports centers	19	D	D	D	e	D	D
71399	All other amusement & recreation industries	14	7 872	1 514	378	108	20.8	58.7
713990	All other amusement & recreation industries	14	7 872	1 514	378	108	20.8	58.7
7139905	Coin-operated amusement devices (except slot machine operation)	8	5 593	1 110	294	79	10.3	63.9
BALANCE OF LAFAYETTE PARISH, LA								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	a	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D
BALANCE OF LAFOURCHE PARISH, LA								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF LA SALLE PARISH, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LINCOLN PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF LIVINGSTON PARISH, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MADISON PARISH, LA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BALANCE OF NATCHITOCHE PARISH, LA								
71	Arts, entertainment, & recreation	5	773	214	50	25	96.2	—

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							From administrative records ¹	Estimated ²
BALANCE OF OUACHITA PARISH, LA								
71	Arts, entertainment, & recreation	7	10 053	1 478	201	114	8.5	56.9
713	Amusement, gambling, & recreation industries	7	10 053	1 478	201	114	8.5	56.9
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF PLAQUEMINES PARISH, LA								
71	Arts, entertainment, & recreation	7	12 399	4 401	861	164	14.7	—
713	Amusement, gambling, & recreation industries	7	12 399	4 401	861	164	14.7	—
7139	Other amusement & recreation services	7	12 399	4 401	861	164	14.7	—
71393	Marinas	5	D	D	D	c	D	D
713930	Marinas	5	D	D	D	c	D	D
BALANCE OF POINTE COUPEE PARISH, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RAPIDES PARISH, LA								
71	Arts, entertainment, & recreation	7	1 370	229	44	43	45.3	20.0
BALANCE OF SABINE PARISH, LA								
71	Arts, entertainment, & recreation	5	909	104	15	11	100.0	—
BALANCE OF ST. BERNARD PARISH, LA								
71	Arts, entertainment, & recreation	27	21 153	3 799	802	241	29.8	4.3
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71393	Marinas	8	3 719	473	114	47	91.3	8.7
713930	Marinas	8	3 719	473	114	47	91.3	8.7
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	5 821	987	123	23	12.0	—
BALANCE OF ST. CHARLES PARISH, LA								
71	Arts, entertainment, & recreation	11	4 851	1 023	209	46	62.0	3.3
713	Amusement, gambling, & recreation industries	11	4 851	1 023	209	46	62.0	3.3
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF ST. JAMES PARISH, LA								
71	Arts, entertainment, & recreation	3	613	167	34	69	D	37.5
BALANCE OF ST. JOHN THE BAPTIST PARISH, LA								
71	Arts, entertainment, & recreation	5	4 170	882	208	71	26.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF ST. LANDRY PARISH, LA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ST. MARTIN PARISH, LA								
71	Arts, entertainment, & recreation	6	2 911	542	214	36	34.1	50.8
713	Amusement, gambling, & recreation industries	6	2 911	542	214	36	34.1	50.8
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF ST. MARY PARISH, LA								
71	Arts, entertainment, & recreation	4	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF ST. TAMMANY PARISH, LA								
71	Arts, entertainment, & recreation	23	15 411	5 533	1 237	409	10.9	4.8
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
BALANCE OF TANGIPAHOA PARISH, LA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF TERREBONNE PARISH, LA								
71	Arts, entertainment, & recreation	29	11 724	2 245	381	178	18.9	5.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71393	Marinas	10	5 532	1 226	180	79	15.8	—
713930	Marinas	10	5 532	1 226	180	79	15.8	—
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
BALANCE OF UNION PARISH, LA								
71	Arts, entertainment, & recreation	3	390	125	27	18	—	57.9
BALANCE OF VERMILION PARISH, LA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WASHINGTON PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF WEBSTER PARISH, LA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WEST BATON ROUGE PARISH, LA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF WEST FELICIANA PARISH, LA								
71	Arts, entertainment, & recreation	3	315	74	19	9	D	12.7

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

LOUISIANA

De Ridder is in Beauregard and Vernon Parishes.

Eunice is in Acadia and St. Landry Parishes.

New Llano is a spelling correction from Newllano.

Shreveport is in Bossier and Caddo Parishes.

St. Gabriel was incorporated in August 1994.

Appendix E. Metropolitan Areas

LOUISIANA

Alexandria, LA MSA

Rapides Parish, LA

Baton Rouge, LA MSA

Ascension Parish, LA

East Baton Rouge Parish, LA

Livingston Parish, LA

West Baton Rouge Parish, LA

Houma, LA MSA

Lafourche Parish, LA

Terrebonne Parish, LA

Lafayette, LA MSA

Acadia Parish, LA

Lafayette Parish, LA

St. Landry Parish, LA

St. Martin Parish, LA

Lake Charles, LA MSA

Calcasieu Parish, LA

Monroe, LA MSA

Ouachita Parish, LA

New Orleans, LA MSA

Jefferson Parish, LA

Orleans Parish, LA

Plaquemines Parish, LA

St. Bernard Parish, LA

St. Charles Parish, LA

St. James Parish, LA

St. John the Baptist Parish, LA

St. Tammany Parish, LA

Shreveport—Bossier City, LA MSA

Bossier Parish, LA

Caddo Parish, LA

Webster Parish, LA

Massachusetts

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

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1997 Economic Census
Arts, Entertainment, and Recreation
Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MASSACHUSETTS								
71	Arts, entertainment, & recreation	1 781	1 578 529	518 639	106 626	22 598	22.7	9.7
711	Performing arts, spectator sports, & related industries	428	713 372	276 192	58 571	4 641	10.7	12.7
7111	Performing arts companies	85	68 256	18 169	2 106	465	7.4	2.9
71111	Theater companies & dinner theaters	29	25 813	5 873	1 092	321	7.9	1.2
711110	Theater companies & dinner theaters	29	25 813	5 873	1 092	321	7.9	1.2
7111102	Theater companies	22	22 496	4 953	886	247	2.5	1.4
7111103	Dinner theaters	7	3 317	920	206	74	45.0	—
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	44	38 799	11 680	910	120	3.2	2.3
711130	Musical groups & artists	44	38 799	11 680	910	120	3.2	2.3
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	43	D	D	D	c	D	D
71119	Other performing arts companies	10	D	D	D	a	D	D
711190	Other performing arts companies	10	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	9	D	D	D	a	D	D
7112	Spectator sports	46	368 023	202 536	44 535	1 784	6.5	19.6
71121	Spectator sports	46	368 023	202 536	44 535	1 784	6.5	19.6
711211	Sports teams & clubs	10	275 099	182 967	39 814	606	—	26.1
7112111	Football clubs	1	D	D	D	c	D	D
7112112	Baseball clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	6	D	D	D	c	D	D
711212	Racetracks	11	87 907	18 013	4 433	1 109	24.2	—
7112121	Dog racetrack operation	5	D	D	D	f	D	D
7112122	Auto racetrack operation	4	D	D	D	b	D	D
7112123	Horse racetrack operation	2	D	D	D	e	D	D
711219	Other spectator sports	25	5 017	1 556	288	69	53.6	7.1
7112191	Professional athletes	8	1 588	735	107	15	57.9	—
7112192	Racing (except racetrack operation)	17	3 429	821	181	54	51.6	10.4
7113	Promoters of performing arts, sports, & similar events	57	174 926	22 560	5 671	1 554	7.9	3.4
71131	Promoters of performing arts, sports, & similar events w/facility	16	73 049	10 221	2 144	876	5.5	—
711310	Promoters of performing arts, sports, & similar events w/facility	16	73 049	10 221	2 144	876	5.5	—
71132	Promoters of performing arts, sports, & similar events w/o facil	41	101 877	12 339	3 527	678	9.6	5.9
711320	Promoters of performing arts, sports, & similar events w/o facil	41	101 877	12 339	3 527	678	9.6	5.9
7114	Agents/managers for artists, athletes, & other public figures	64	37 227	11 446	1 911	235	14.6	17.3
71141	Agents/managers for artists, athletes, & other public figures	64	37 227	11 446	1 911	235	14.6	17.3
711410	Agents/managers for artists, athletes, & other public figures	64	37 227	11 446	1 911	235	14.6	17.3
7115	Independent artists, writers, & performers	176	64 940	21 481	4 348	603	43.3	6.3
71151	Independent artists, writers, & performers	176	64 940	21 481	4 348	603	43.3	6.3
711510	Independent artists, writers, & performers	176	64 940	21 481	4 348	603	43.3	6.3
712	Museums, historical sites, & similar institutions	20	7 337	1 841	285	85	59.4	8.5
7121	Museums, historical sites, & similar institutions	20	7 337	1 841	285	85	59.4	8.5
71211	Museums	12	5 110	1 160	184	52	68.4	7.0
712110	Museums	12	5 110	1 160	184	52	68.4	7.0
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	5	D	D	D	b	D	D
712130	Zoos & botanical gardens	5	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1 333	857 820	240 606	47 770	17 872	32.3	7.2
7131	Amusement parks & arcades	78	50 787	14 222	2 058	693	10.6	4.7
71311	Amusement & theme parks	17	29 883	9 183	996	207	2.9	3.6
713110	Amusement & theme parks	17	29 883	9 183	996	207	2.9	3.6
7131101	Waterparks	3	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	14	D	D	D	c	D	D
71312	Amusement arcades	61	20 904	5 039	1 062	486	21.5	6.3
713120	Amusement arcades	61	20 904	5 039	1 062	486	21.5	6.3
7132	Gambling industries	7	D	D	D	a	D	D
71329	Other gambling industries	7	D	D	D	a	D	D
713290	Other gambling industries	7	D	D	D	a	D	D
7132901	Slot machine operators	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	a	D	D
7139	Other amusement & recreation services	1 248	D	D	D	j	D	D
71391	Golf courses & country clubs	207	227 756	69 549	8 431	3 006	28.7	5.1
713910	Golf courses & country clubs	207	227 756	69 549	8 431	3 006	28.7	5.1
71392	Skiing facilities	16	20 979	5 494	3 166	1 637	19.2	3.9
713920	Skiing facilities	16	20 979	5 494	3 166	1 637	19.2	3.9
71393	Marinas	129	110 136	22 736	4 374	773	47.9	.2
713930	Marinas	129	110 136	22 736	4 374	773	47.9	.2
71394	Fitness & recreational sports centers	511	294 518	87 963	21 055	8 971	32.3	12.2
713940	Fitness & recreational sports centers	511	294 518	87 963	21 055	8 971	32.3	12.2
7139404	Ice skating rinks	24	20 211	4 401	1 084	414	27.3	10.9
7139405	Roller skating rinks	24	6 617	2 034	567	341	33.5	1.4
71395	Bowling centers	111	42 965	12 275	3 182	1 282	36.1	5.8
713950	Bowling centers	111	42 965	12 275	3 182	1 282	36.1	5.8

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	MASSACHUSETTS—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	274	D	D	D	g	D	D
713990	All other amusement & recreation industries	274	D	D	D	g	D	D
7139901	Dance studios & halls	4	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	14	2 814	749	64	42	30.1	11.3
7139904	Miniature golf courses	43	12 786	3 225	404	110	23.3	5.6
7139905	Coin-operated amusement devices (except slot machine operation)	46	33 763	9 282	2 239	515	37.8	4.5

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	MASSACHUSETTS								
	Arts, entertainment, & recreation	685	725 872	673 081	253 298	50 360	13 394	17.4	7.4
711	Performing arts, spectator sports, & related industries	125	201 209	195 483	58 836	13 322	3 117	3.8	5.0
7111	Performing arts companies	100	126 355	123 504	45 928	10 339	1 904	3.1	6.6
71111	Theater companies & dinner theaters	56	D	D	D	D	f	D	D
711110	Theater companies & dinner theaters	56	D	D	D	D	f	D	D
7111101	Opera companies	7	D	D	D	D	b	D	D
7111102	Theater companies	49	38 978	38 942	12 034	1 919	553	5.9	20.2
71112	Dance companies	9	D	D	D	D	e	D	D
711120	Dance companies	9	D	D	D	D	e	D	D
71113	Musical groups & artists	34	64 327	62 180	24 643	5 993	838	1.5	.2
711130	Musical groups & artists	34	64 327	62 180	24 643	5 993	838	1.5	.2
7111301	Symphony orchestras & chamber music organizations	20	D	D	D	D	f	D	D
7111309	Other music groups & artists	14	D	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	25	74 854	71 979	12 908	2 983	1 213	4.9	2.3
71131	Promoters of performing arts, sports, & similar events w/facility	11	53 165	50 685	9 484	2 319	1 130	1.5	2.4
711310	Promoters of performing arts, sports, & similar events w/facility	11	53 165	50 685	9 484	2 319	1 130	1.5	2.4
71132	Promoters of performing arts, sports, & similar events w/o facil	14	21 689	21 294	3 424	664	83	13.1	2.1
711320	Promoters of performing arts, sports, & similar events w/o facil	14	21 689	21 294	3 424	664	83	13.1	2.1
712	Museums, historical sites, & similar institutions	210	222 910	193 262	70 563	15 538	3 589	22.1	3.4
7121	Museums, historical sites, & similar institutions	210	222 910	193 262	70 563	15 538	3 589	22.1	3.4
71211	Museums	152	159 242	138 425	49 034	10 866	2 519	24.6	4.3
712110	Museums	152	159 242	138 425	49 034	10 866	2 519	24.6	4.3
71212	Historical sites	45	31 494	24 571	10 597	2 207	583	23.7	1.9
712120	Historical sites	45	31 494	24 571	10 597	2 207	583	23.7	1.9
71213	Zoos & botanical gardens	7	28 978	27 080	9 715	2 246	442	6.1	—
712130	Zoos & botanical gardens	7	28 978	27 080	9 715	2 246	442	6.1	—
71219	Nature parks & other similar institutions	6	3 196	3 186	1 217	219	45	32.1	6.0
712190	Nature parks & other similar institutions	6	3 196	3 186	1 217	219	45	32.1	6.0
713	Amusement, gambling, & recreation industries	350	301 753	284 336	123 899	21 500	6 688	23.0	11.9
7139	Other amusement & recreation services	350	301 753	284 336	123 899	21 500	6 688	23.0	11.9
71391	Golf courses & country clubs	94	157 712	151 156	63 852	9 942	2 398	20.9	2.1
713910	Golf courses & country clubs	94	157 712	151 156	63 852	9 942	2 398	20.9	2.1
71394	Fitness & recreational sports centers	197	125 088	117 017	54 363	10 729	3 994	23.9	25.7
713940	Fitness & recreational sports centers	197	125 088	117 017	54 363	10 729	3 994	23.9	25.7
71399	All other amusement & recreation industries	59	18 953	16 163	5 684	829	296	34.9	2.4
713990	All other amusement & recreation industries	59	18 953	16 163	5 684	829	296	34.9	2.4

¹Includes revenue information obtained from administrative records of other Federal agencies.
²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BARNSTABLE–YARMOUTH, MA MSA								
71	Arts, entertainment, & recreation	94	72 753	17 067	2 527	1 171	60.0	1.5
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	81	67 506	15 232	2 245	1 113	60.3	1.6
7139	Other amusement & recreation services	76	65 992	14 962	2 241	1 112	59.4	1.6
71391	Golf courses & country clubs	10	17 932	6 062	514	588	20.3	—
713910	Golf courses & country clubs	10	17 932	6 062	514	588	20.3	—
71393	Marinas	14	33 096	4 506	879	147	88.6	—
713930	Marinas	14	33 096	4 506	879	147	88.6	—
71394	Fitness & recreational sports centers	21	8 827	3 142	608	289	40.6	11.7
713940	Fitness & recreational sports centers	21	8 827	3 142	608	289	40.6	11.7
71399	All other amusement & recreation industries	28	5 089	931	159	69	47.2	.3
713990	All other amusement & recreation industries	28	5 089	931	159	69	47.2	.3
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA								
71	Arts, entertainment, & recreation	1 573	1 508 025	506 655	102 727	20 607	20.3	9.8
711	Performing arts, spectator sports, & related industries	389	D	D	D	h	D	D
7111	Performing arts companies	74	65 141	17 624	2 025	429	8.1	1.2
71111	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
711110	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
7111102	Theater companies	20	21 409	4 793	864	229	2.6	2.3
71113	Musical groups & artists	41	D	D	D	c	D	D
711130	Musical groups & artists	41	D	D	D	c	D	D
7111309	Other music groups & artists	40	39 606	11 764	945	122	7.8	.2
7112	Spectator sports	51	D	D	D	g	D	D
71121	Spectator sports	51	D	D	D	g	D	D
711211	Sports teams & clubs	8	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	5	D	D	D	e	D	D
711212	Racetracks	17	125 339	26 008	5 875	1 394	16.7	.8
7112121	Dog racetrack operation	6	67 464	12 233	2 573	760	.3	—
7112123	Horse racetrack operation	3	D	D	D	f	D	D
711219	Other spectator sports	26	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	56	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
71141	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
711410	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
7115	Independent artists, writers, & performers	148	D	D	D	f	D	D
71151	Independent artists, writers, & performers	148	D	D	D	f	D	D
711510	Independent artists, writers, & performers	148	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
71211	Museums	11	4 638	1 109	185	50	70.3	—
712110	Museums	11	4 638	1 109	185	50	70.3	—
713	Amusement, gambling, & recreation industries	1 167	D	D	D	j	D	D
7131	Amusement parks & arcades	69	D	D	D	f	D	D
71311	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
713110	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
71312	Amusement arcades	54	D	D	D	e	D	D
713120	Amusement arcades	54	D	D	D	e	D	D
7139	Other amusement & recreation services	1 089	711 602	205 381	41 405	15 105	29.7	7.6
71391	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
713910	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
71392	Skiing facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
713920	Skiing facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
71393	Marinas	100	61 077	14 024	2 664	516	33.0	.9
713930	Marinas	100	61 077	14 024	2 664	516	33.0	.9
71394	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
713940	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
7139404	Ice skating rinks	21	17 732	3 957	958	371	17.1	12.4
7139405	Roller skating rinks	22	5 998	1 883	491	273	33.8	1.5
71395	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
713950	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
71399	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
713990	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
7139901	Dance studios & halls	9	1 831	472	113	41	22.3	12.8
7139902	Concession operators of amusement devices & rides	15	2 876	904	44	28	27.5	—
7139904	Miniature golf courses	40	11 655	3 057	373	99	26.2	6.1
7139905	Coin-operated amusement devices (except slot machine operation)	44	34 384	8 722	2 098	476	36.9	4.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.							
	Boston, MA-NH PMSA							
71	Arts, entertainment, & recreation	981	1 096 700	391 248	82 266	13 098	18.7	11.7
711	Performing arts, spectator sports, & related industries	296	638 421	259 375	55 437	3 815	9.5	13.6
7111	Performing arts companies	59	60 610	16 833	1 895	392	4.7	1.0
71111	Theater companies & dinner theaters	20	D	D	D	e	D	D
711110	Theater companies & dinner theaters	20	D	D	D	e	D	D
7111102	Theater companies	14	D	D	D	c	D	D
71113	Musical groups & artists	35	36 916	11 368	857	103	2.1	.5
711130	Musical groups & artists	35	36 916	11 368	857	103	2.1	.5
7111309	Other music groups & artists	34	D	D	D	c	D	D
7112	Spectator sports	30	328 722	198 241	43 695	1 549	6.7	21.9
71121	Spectator sports	30	328 722	198 241	43 695	1 549	6.7	21.9
711211	Sports teams & clubs	6	268 445	181 475	39 461	540	—	26.7
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	7	56 603	15 601	4 014	960	36.8	—
711219	Other spectator sports	17	3 674	1 165	220	49	36.8	7.0
7113	Promoters of performing arts, sports, & similar events	41	164 846	19 328	4 951	1 216	5.6	3.2
71131	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	31	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	31	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
71141	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
711410	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
7115	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
71151	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
711510	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
712	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
71211	Museums	9	D	D	D	b	D	D
712110	Museums	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	673	D	D	D	i	D	D
7131	Amusement parks & arcades	34	12 763	3 641	522	228	13.7	12.2
71312	Amusement arcades	27	8 109	1 944	437	201	15.1	5.8
713120	Amusement arcades	27	8 109	1 944	437	201	15.1	5.8
7139	Other amusement & recreation services	632	D	D	D	i	D	D
71391	Golf courses & country clubs	78	100 752	31 679	3 972	1 040	28.8	7.2
713910	Golf courses & country clubs	78	100 752	31 679	3 972	1 040	28.8	7.2
71393	Marinas	69	42 010	9 426	1 816	345	37.4	.8
713930	Marinas	69	42 010	9 426	1 816	345	37.4	.8
71394	Fitness & recreational sports centers	301	212 307	62 112	15 083	6 045	29.9	11.9
713940	Fitness & recreational sports centers	301	212 307	62 112	15 083	6 045	29.9	11.9
7139404	Ice skating rinks	15	14 075	3 066	732	243	8.8	11.7
7139405	Roller skating rinks	13	3 362	1 113	279	166	39.4	2.7
71395	Bowling centers	50	18 532	5 591	1 385	461	41.1	5.7
713950	Bowling centers	50	18 532	5 591	1 385	461	41.1	5.7
71399	All other amusement & recreation industries	129	62 685	17 260	3 556	949	35.0	6.8
713990	All other amusement & recreation industries	129	62 685	17 260	3 556	949	35.0	6.8
7139902	Concession operators of amusement devices & rides	9	D	D	D	b	D	D
7139904	Miniature golf courses	20	7 051	2 129	326	71	14.2	9.6
7139905	Coin-operated amusement devices (except slot machine operation)	19	20 954	5 498	1 373	323	50.6	7.3
	Brockton, MA PMSA							
71	Arts, entertainment, & recreation	67	68 455	12 042	2 322	909	18.0	2.8
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	60	D	D	D	f	D	D
7139	Other amusement & recreation services	59	D	D	D	f	D	D
71391	Golf courses & country clubs	13	13 705	2 749	435	159	18.7	3.4
713910	Golf courses & country clubs	13	13 705	2 749	435	159	18.7	3.4
71394	Fitness & recreational sports centers	26	6 995	2 319	502	307	71.2	19.5
713940	Fitness & recreational sports centers	26	6 995	2 319	502	307	71.2	19.5
71395	Bowling centers	6	3 889	876	234	96	53.3	—
713950	Bowling centers	6	3 889	876	234	96	53.3	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Fitchburg–Leominster, MA PMSA								
71	Arts, entertainment, & recreation	28	9 213	3 161	417	163	40.3	.1
713	Amusement, gambling, & recreation industries	25	8 957	3 059	399	157	41.5	.1
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
Lawrence, MA–NH PMSA								
71	Arts, entertainment, & recreation	85	91 695	27 482	3 722	1 214	29.0	.2
711	Performing arts, spectator sports, & related industries	17	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	65	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71391	Golf courses & country clubs	12	22 706	6 954	833	278	18.5	–
713910	Golf courses & country clubs	12	22 706	6 954	833	278	18.5	–
71394	Fitness & recreational sports centers	25	13 598	4 305	1 012	452	15.1	1.1
713940	Fitness & recreational sports centers	25	13 598	4 305	1 012	452	15.1	1.1
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
Lowell, MA–NH PMSA								
71	Arts, entertainment, & recreation	65	34 347	10 285	2 167	853	37.1	20.5
711	Performing arts, spectator sports, & related industries	9	1 996	780	173	23	64.1	11.7
713	Amusement, gambling, & recreation industries	56	32 351	9 505	1 994	830	35.4	21.0
7139	Other amusement & recreation services	51	30 858	9 106	1 923	780	36.3	22.0
71391	Golf courses & country clubs	8	6 403	2 406	216	59	26.6	10.2
713910	Golf courses & country clubs	8	6 403	2 406	216	59	26.6	10.2
71394	Fitness & recreational sports centers	24	14 493	4 556	1 146	578	29.3	29.1
713940	Fitness & recreational sports centers	24	14 493	4 556	1 146	578	29.3	29.1
71399	All other amusement & recreation industries	15	5 505	1 061	184	47	37.7	12.0
713990	All other amusement & recreation industries	15	5 505	1 061	184	47	37.7	12.0
Manchester, NH PMSA								
71	Arts, entertainment, & recreation	51	28 467	7 997	1 833	620	24.1	1.9
711	Performing arts, spectator sports, & related industries	11	3 526	467	101	37	78.1	10.3
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	24 941	7 530	1 732	583	16.5	.7
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71312	Amusement arcades	3	D	D	D	b	D	D
713120	Amusement arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	3	5 138	1 765	375	86	D	–
713910	Golf courses & country clubs	3	5 138	1 765	375	86	D	–
71394	Fitness & recreational sports centers	11	3 629	1 619	375	220	46.7	.8
713940	Fitness & recreational sports centers	11	3 629	1 619	375	220	46.7	.8
71399	All other amusement & recreation industries	15	8 252	1 970	440	92	13.6	1.7
713990	All other amusement & recreation industries	15	8 252	1 970	440	92	13.6	1.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	6 556	1 372	337	60	10.3	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Nashua, NH PMSA								
71	Arts, entertainment, & recreation	49	43 218	15 120	2 242	505	9.1	1.6
711	Performing arts, spectator sports, & related industries	12	8 778	4 271	584	50	10.5	—
7115	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
71151	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
711510	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
713	Amusement, gambling, & recreation industries	37	34 440	10 849	1 658	455	8.8	2.0
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	9	20 866	6 861	744	145	5.1	—
713910	Golf courses & country clubs	9	20 866	6 861	744	145	5.1	—
71394	Fitness & recreational sports centers	14	8 000	2 589	647	212	15.1	8.6
713940	Fitness & recreational sports centers	14	8 000	2 589	647	212	15.1	8.6
71399	All other amusement & recreation industries	10	3 531	879	144	50	1.8	.4
713990	All other amusement & recreation industries	10	3 531	879	144	50	1.8	.4
New Bedford, MA PMSA								
71	Arts, entertainment, & recreation	45	19 693	5 854	1 092	392	36.1	5.4
713	Amusement, gambling, & recreation industries	44	D	D	D	e	D	D
7139	Other amusement & recreation services	42	D	D	D	e	D	D
71393	Marinas	14	9 312	2 897	603	92	21.8	—
713930	Marinas	14	9 312	2 897	603	92	21.8	—
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
Portsmouth–Rochester, NH–ME PMSA								
71	Arts, entertainment, & recreation	102	49 743	14 600	2 301	891	32.0	9.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	a	D	D
71121	Spectator sports	4	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	83	40 174	12 312	2 110	847	36.1	9.8
7131	Amusement parks & arcades	10	8 752	3 099	387	68	29.1	23.6
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	73	31 422	9 213	1 723	779	38.1	5.9
71391	Golf courses & country clubs	16	10 924	3 992	630	288	47.1	10.8
713910	Golf courses & country clubs	16	10 924	3 992	630	288	47.1	10.8
71393	Marinas	8	5 400	1 125	182	60	14.9	4.3
713930	Marinas	8	5 400	1 125	182	60	14.9	4.3
71394	Fitness & recreational sports centers	21	8 059	2 520	602	304	53.3	.3
713940	Fitness & recreational sports centers	21	8 059	2 520	602	304	53.3	.3
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
Worcester, MA–CT PMSA								
71	Arts, entertainment, & recreation	100	66 494	18 866	4 365	1 962	17.2	5.0
711	Performing arts, spectator sports, & related industries	15	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	84	59 166	15 519	3 552	1 642	17.2	5.2
7131	Amusement parks & arcades	8	4 212	1 040	100	50	5.7	—
7139	Other amusement & recreation services	76	54 954	14 479	3 452	1 592	18.1	5.6
71391	Golf courses & country clubs	16	17 510	5 198	608	254	22.4	11.0
713910	Golf courses & country clubs	16	17 510	5 198	608	254	22.4	11.0
71394	Fitness & recreational sports centers	35	16 873	4 899	1 130	468	24.3	5.9
713940	Fitness & recreational sports centers	35	16 873	4 899	1 130	468	24.3	5.9
71395	Bowling centers	8	3 558	1 079	248	123	22.1	—
713950	Bowling centers	8	3 558	1 079	248	123	22.1	—
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

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							From administrative records ¹	Estimated ²
PITTSFIELD, MA MSA								
71	Arts, entertainment, & recreation	31	11 920	3 641	652	290	59.2	7.6
711	Performing arts, spectator sports, & related industries	11	4 915	1 490	153	17	40.1	18.2
7111	Performing arts companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	7 005	2 151	499	273	72.5	.1
7139	Other amusement & recreation services	17	5 980	1 942	449	251	74.0	.1
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
PROVIDENCE-FALL RIVER-WARWICK, RI-MA MSA								
71	Arts, entertainment, & recreation	307	221 407	51 843	10 660	3 723	22.3	3.7
711	Performing arts, spectator sports, & related industries	71	D	D	D	f	D	D
7111	Performing arts companies	22	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
71113	Musical groups & artists	10	1 642	298	56	28	25.0	-
711130	Musical groups & artists	10	1 642	298	56	28	25.0	-
7111309	Other music groups & artists	10	1 642	298	56	28	25.0	-
7112	Spectator sports	14	64 354	12 208	2 695	615	15.2	-
71121	Spectator sports	14	64 354	12 208	2 695	615	15.2	-
711212	Racetracks	2	D	D	D	e	D	D
7112121	Dog racetrack operation	1	D	D	D	e	D	D
711219	Other spectator sports	9	D	D	D	b	D	D
7112191	Professional athletes	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	17 151	2 551	589	168	9.0	.9
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	5 683	2 323	331	60	20.9	19.7
71151	Independent artists, writers, & performers	22	5 683	2 323	331	60	20.9	19.7
711510	Independent artists, writers, & performers	22	5 683	2 323	331	60	20.9	19.7
713	Amusement, gambling, & recreation industries	235	128 887	33 576	6 788	2 766	26.5	5.3
7131	Amusement parks & arcades	10	4 375	1 090	243	118	1.1	-
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	224	D	D	D	h	D	D
71391	Golf courses & country clubs	48	39 514	13 089	1 742	929	29.8	4.7
713910	Golf courses & country clubs	48	39 514	13 089	1 742	929	29.8	4.7
71393	Marinas	42	26 018	6 168	1 491	227	15.2	2.0
713930	Marinas	42	26 018	6 168	1 491	227	15.2	2.0
71394	Fitness & recreational sports centers	69	22 008	5 462	1 370	655	36.8	7.8
713940	Fitness & recreational sports centers	69	22 008	5 462	1 370	655	36.8	7.8
7139405	Roller skating rinks	4	1 668	432	109	77	4.3	-
71395	Bowling centers	21	12 743	3 666	969	431	23.8	7.8
713950	Bowling centers	21	12 743	3 666	969	431	23.8	7.8
71399	All other amusement & recreation industries	43	D	D	D	c	D	D
713990	All other amusement & recreation industries	43	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	D	D	D	b	D	D
SPRINGFIELD, MA MSA								
71	Arts, entertainment, & recreation	134	74 194	20 662	3 835	1 255	24.7	5.7
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	4	3 754	747	98	85	17.3	-
71121	Spectator sports	4	3 754	747	98	85	17.3	-
713	Amusement, gambling, & recreation industries	107	64 690	18 481	3 452	1 097	25.3	3.9
7131	Amusement parks & arcades	13	25 292	7 059	1 010	203	1.5	3.3
71311	Amusement & theme parks	5	D	D	D	c	D	D
713110	Amusement & theme parks	5	D	D	D	c	D	D
71312	Amusement arcades	8	D	D	D	b	D	D
713120	Amusement arcades	8	D	D	D	b	D	D
7139	Other amusement & recreation services	94	39 398	11 422	2 442	894	40.6	4.2
71391	Golf courses & country clubs	24	13 290	3 857	562	150	55.1	2.1
713910	Golf courses & country clubs	24	13 290	3 857	562	150	55.1	2.1
71394	Fitness & recreational sports centers	30	10 223	3 118	849	434	42.9	6.5
713940	Fitness & recreational sports centers	30	10 223	3 118	849	434	42.9	6.5
7139405	Roller skating rinks	5	1 610	444	160	105	11.7	-
71395	Bowling centers	15	5 656	1 611	438	171	14.7	3.7
713950	Bowling centers	15	5 656	1 611	438	171	14.7	3.7
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	4 814	1 790	392	52	6.0	-

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	134	65 177	20 054	4 091	1 333	28.0	5.3
711	Performing arts, spectator sports, & related industries	35	11 877	4 272	757	90	29.6	11.7
7115	Independent artists, writers, & performers	23	D	D	D	b	D	D
71151	Independent artists, writers, & performers	23	D	D	D	b	D	D
711510	Independent artists, writers, & performers	23	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	96	52 981	15 724	3 334	1 243	27.4	3.9
7139	Other amusement & recreation services	93	D	D	D	g	D	D
71391	Golf courses & country clubs	19	18 031	5 343	779	224	27.7	1.6
713910	Golf courses & country clubs	19	18 031	5 343	779	224	27.7	1.6
71393	Marinas	18	D	D	D	c	D	D
713930	Marinas	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	22	D	D	D	c	D	D
713940	Fitness & recreational sports centers	22	D	D	D	c	D	D
71395	Bowling centers	10	3 247	664	205	126	64.0	—
713950	Bowling centers	10	3 247	664	205	126	64.0	—
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BARNSTABLE-YARMOUTH, MA MSA									
71	Arts, entertainment, & recreation	42	21 535	20 320	6 658	944	207	46.9	1.8
711	Performing arts, spectator sports, & related industries	6	4 830	4 276	450	70	36	16.9	—
7113	Promoters of performing arts, sports, & similar events	3	3 860	3 271	221	26	5	D	—
712	Museums, historical sites, & similar institutions	13	3 077	2 549	924	202	50	89.5	10.5
7121	Museums, historical sites, & similar institutions	13	3 077	2 549	924	202	50	89.5	10.5
713	Amusement, gambling, & recreation industries	23	13 628	13 495	5 284	672	121	47.9	.5
7139	Other amusement & recreation services	23	13 628	13 495	5 284	672	121	47.9	.5
71391	Golf courses & country clubs	5	6 226	6 071	2 627	307	34	7.4	—
713910	Golf courses & country clubs	5	6 226	6 071	2 627	307	34	7.4	—
71394	Fitness & recreational sports centers	12	5 289	5 372	1 882	235	62	98.4	1.3
713940	Fitness & recreational sports centers	12	5 289	5 372	1 882	235	62	98.4	1.3
71399	All other amusement & recreation industries	6	2 113	2 052	775	130	25	40.8	—
713990	All other amusement & recreation industries	6	2 113	2 052	775	130	25	40.8	—

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA									
71	Arts, entertainment, & recreation	538	602 246	559 204	213 702	43 908	11 943	14.7	7.7
711	Performing arts, spectator sports, & related industries	99	D	D	D	D	h	D	D
7111	Performing arts companies	76	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	40	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	40	D	D	D	D	e	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	37	D	D	D	D	e	D	D
71112	Dance companies	6	D	D	D	D	e	D	D
711120	Dance companies	6	D	D	D	D	e	D	D
71113	Musical groups & artists	29	62 775	60 649	23 846	5 873	812	1.3	.2
711130	Musical groups & artists	29	62 775	60 649	23 846	5 873	812	1.3	.2
7111301	Symphony orchestras & chamber music organizations	17	D	D	D	D	f	D	D
7111309	Other music groups & artists	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	23	57 158	54 634	10 401	2 469	1 382	4.6	4.5
71131	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	165	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	165	D	D	D	D	h	D	D
71211	Museums	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
712110	Museums	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
71212	Historical sites	42	D	D	D	D	f	D	D
712120	Historical sites	42	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	4	27 207	25 480	9 235	2 165	410	-	-
712130	Zoos & botanical gardens	4	27 207	25 480	9 235	2 165	410	-	-
713	Amusement, gambling, & recreation industries	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
7139	Other amusement & recreation services	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
71391	Golf courses & country clubs	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
713910	Golf courses & country clubs	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
71394	Fitness & recreational sports centers	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
713940	Fitness & recreational sports centers	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
71399	All other amusement & recreation industries	43	14 841	12 256	4 222	635	178	31.2	2.4
713990	All other amusement & recreation industries	43	14 841	12 256	4 222	635	178	31.2	2.4
Boston, MA-NH PMSA									
71	Arts, entertainment, & recreation	381	489 038	459 484	173 900	35 794	9 070	12.9	8.3
711	Performing arts, spectator sports, & related industries	72	160 488	155 724	49 028	11 449	2 731	2.0	4.9
7111	Performing arts companies	57	107 813	105 303	39 739	9 200	1 603	1.3	5.6
71111	Theater companies & dinner theaters	28	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	28	D	D	D	D	e	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	25	D	D	D	D	e	D	D
71112	Dance companies	5	D	D	D	D	e	D	D
711120	Dance companies	5	D	D	D	D	e	D	D
71113	Musical groups & artists	23	61 500	59 451	23 484	5 795	795	1.0	.2
711130	Musical groups & artists	23	61 500	59 451	23 484	5 795	795	1.0	.2
7111301	Symphony orchestras & chamber music organizations	12	D	D	D	D	f	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	15	52 675	50 421	9 289	2 249	1 128	3.3	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
7121	Museums, historical sites, & similar institutions	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
71211	Museums	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
712110	Museums	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
71212	Historical sites	31	D	D	D	D	e	D	D
712120	Historical sites	31	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
	Boston, MA-NH PMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
7139	Other amusement & recreation services	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
71391	Golf courses & country clubs	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
713910	Golf courses & country clubs	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
71394	Fitness & recreational sports centers	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
713940	Fitness & recreational sports centers	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
71399	All other amusement & recreation industries	30	12 998	10 480	3 645	521	128	31.0	2.0
713990	All other amusement & recreation industries	30	12 998	10 480	3 645	521	128	31.0	2.0
	Brockton, MA PMSA								
71	Arts, entertainment, & recreation	7	3 853	3 164	1 210	226	75	56.0	—
712	Museums, historical sites, & similar institutions	3	1 677	1 159	516	114	55	D	—
7121	Museums, historical sites, & similar institutions	3	1 677	1 159	516	114	55	D	—
713	Amusement, gambling, & recreation industries	4	2 176	2 005	694	112	20	34.7	—
7139	Other amusement & recreation services	4	2 176	2 005	694	112	20	34.7	—
	Fitchburg-Leominster, MA PMSA								
71	Arts, entertainment, & recreation	9	6 833	6 169	2 353	418	173	21.0	21.3
712	Museums, historical sites, & similar institutions	4	2 911	2 495	362	87	23	45.1	49.2
7121	Museums, historical sites, & similar institutions	4	2 911	2 495	362	87	23	45.1	49.2
713	Amusement, gambling, & recreation industries	5	3 922	3 674	1 991	331	150	3.0	.6
7139	Other amusement & recreation services	5	3 922	3 674	1 991	331	150	3.0	.6
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
	Lawrence, MA-NH PMSA								
71	Arts, entertainment, & recreation	13	6 626	6 522	2 689	629	327	17.3	1.8
713	Amusement, gambling, & recreation industries	10	D	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	e	D	D
	Lowell, MA-NH PMSA								
71	Arts, entertainment, & recreation	12	10 256	9 603	4 030	771	224	31.7	1.0
711	Performing arts, spectator sports, & related industries	1	D	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	6 701	6 302	2 440	388	136	42.4	—
7139	Other amusement & recreation services	8	6 701	6 302	2 440	388	136	42.4	—
71391	Golf courses & country clubs	3	D	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	b	D	D
	Manchester, NH PMSA								
71	Arts, entertainment, & recreation	14	6 240	5 990	2 391	567	132	18.0	21.9
711	Performing arts, spectator sports, & related industries	4	1 760	1 744	456	124	18	12.3	47.2
712	Museums, historical sites, & similar institutions	4	2 670	2 567	1 103	268	81	26.8	3.1
7121	Museums, historical sites, & similar institutions	4	2 670	2 567	1 103	268	81	26.8	3.1
713	Amusement, gambling, & recreation industries	6	1 810	1 679	832	175	33	10.7	25.0
7139	Other amusement & recreation services	6	1 810	1 679	832	175	33	10.7	25.0
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
	Nashua, NH PMSA								
71	Arts, entertainment, & recreation	10	6 937	6 567	2 900	584	179	.6	3.0
713	Amusement, gambling, & recreation industries	4	5 468	5 296	2 401	496	147	—	—
7139	Other amusement & recreation services	4	5 468	5 296	2 401	496	147	—	—
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.									
New Bedford, MA PMSA									
71	Arts, entertainment, & recreation	18	15 502	15 783	4 250	705	312	41.3	13.6
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	9 137	9 149	3 481	516	246	12.8	19.4
7139	Other amusement & recreation services	11	9 137	9 149	3 481	516	246	12.8	19.4
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
Portsmouth-Rochester, NH-ME PMSA									
71	Arts, entertainment, & recreation	41	13 036	12 968	5 260	948	556	28.3	—
711	Performing arts, spectator sports, & related industries	10	3 986	4 044	1 186	231	275	7.0	—
7111	Performing arts companies	5	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	19	3 949	4 034	1 841	346	116	27.3	—
7121	Museums, historical sites, & similar institutions	19	3 949	4 034	1 841	346	116	27.3	—
71211	Museums	14	D	D	D	D	b	D	D
712110	Museums	14	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	5 101	4 890	2 233	371	165	45.7	—
7139	Other amusement & recreation services	12	5 101	4 890	2 233	371	165	45.7	—
71394	Fitness & recreational sports centers	8	3 233	3 113	1 492	247	118	60.8	—
713940	Fitness & recreational sports centers	8	3 233	3 113	1 492	247	118	60.8	—
Worcester, MA-CT PMSA									
71	Arts, entertainment, & recreation	33	43 925	32 954	14 719	3 266	895	14.1	.5
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	26 924	16 584	6 981	1 603	394	6.4	.7
7121	Museums, historical sites, & similar institutions	9	26 924	16 584	6 981	1 603	394	6.4	.7
71211	Museums	5	D	D	D	D	c	D	D
712110	Museums	5	D	D	D	D	c	D	D
71212	Historical sites	1	D	D	D	D	e	D	D
712120	Historical sites	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 318	7 084	2 783	430	81	22.1	—
713910	Golf courses & country clubs	5	7 318	7 084	2 783	430	81	22.1	—
71394	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
PITTSFIELD, MA MSA									
71	Arts, entertainment, & recreation	20	20 935	17 641	6 379	1 088	285	33.6	2.1
711	Performing arts, spectator sports, & related industries	4	4 655	4 729	1 634	194	44	8.4	—
7111	Performing arts companies	3	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	11 972	8 718	3 085	636	160	38.3	1.0
7121	Museums, historical sites, & similar institutions	8	11 972	8 718	3 085	636	160	38.3	1.0
71211	Museums	6	D	D	D	D	c	D	D
712110	Museums	6	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	4 308	4 194	1 660	258	81	47.5	7.6
7139	Other amusement & recreation services	8	4 308	4 194	1 660	258	81	47.5	7.6

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PROVIDENCE-FALL RIVER-WARWICK, RI-MA MSA									
71	Arts, entertainment, & recreation	96	65 759	59 518	23 219	4 039	1 416	20.0	7.9
711	Performing arts, spectator sports, & related industries	16	8 454	7 945	2 917	709	276	3.6	8.9
7111	Performing arts companies	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	8	5 543	5 082	2 317	589	124	3.7	-
711110	Theater companies & dinner theaters	8	5 543	5 082	2 317	589	124	3.7	-
7111102	Theater companies	8	5 543	5 082	2 317	589	124	3.7	-
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	32	16 351	12 218	3 758	770	225	18.9	25.0
7121	Museums, historical sites, & similar institutions	32	16 351	12 218	3 758	770	225	18.9	25.0
71211	Museums	24	10 254	7 988	2 563	538	166	21.1	39.9
712110	Museums	24	10 254	7 988	2 563	538	166	21.1	39.9
71213	Zoos & botanical gardens	2	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	48	40 954	39 355	16 544	2 560	915	23.8	.8
7139	Other amusement & recreation services	48	40 954	39 355	16 544	2 560	915	23.8	.8
71391	Golf courses & country clubs	16	25 671	24 813	10 005	1 438	381	23.9	-
713910	Golf courses & country clubs	16	25 671	24 813	10 005	1 438	381	23.9	-
71394	Fitness & recreational sports centers	18	11 247	10 488	4 953	919	500	23.0	2.5
713940	Fitness & recreational sports centers	18	11 247	10 488	4 953	919	500	23.0	2.5
71399	All other amusement & recreation industries	14	4 036	4 054	1 586	203	34	25.0	1.1
713990	All other amusement & recreation industries	14	4 036	4 054	1 586	203	34	25.0	1.1
SPRINGFIELD, MA MSA									
71	Arts, entertainment, & recreation	46	41 280	40 470	13 779	2 589	557	13.8	8.7
711	Performing arts, spectator sports, & related industries	9	16 611	16 723	3 672	771	146	.4	13.5
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	1	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	16	11 079	11 341	4 567	988	203	23.9	3.4
7121	Museums, historical sites, & similar institutions	16	11 079	11 341	4 567	988	203	23.9	3.4
71211	Museums	11	8 098	8 474	3 343	774	150	12.1	4.7
712110	Museums	11	8 098	8 474	3 343	774	150	12.1	4.7
71219	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	21	13 590	12 406	5 540	830	208	22.1	7.0
7139	Other amusement & recreation services	21	13 590	12 406	5 540	830	208	22.1	7.0
71391	Golf courses & country clubs	8	10 565	9 973	4 463	619	118	9.6	1.5
713910	Golf courses & country clubs	8	10 565	9 973	4 463	619	118	9.6	1.5
71394	Fitness & recreational sports centers	9	2 636	2 107	984	190	75	61.0	29.7
713940	Fitness & recreational sports centers	9	2 636	2 107	984	190	75	61.0	29.7
AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	91	49 823	45 277	15 857	2 679	676	34.9	8.0
711	Performing arts, spectator sports, & related industries	23	D	D	D	D	b	D	D
7111	Performing arts companies	20	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	13	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	13	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	27	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	27	D	D	D	D	e	D	D
71211	Museums	25	D	D	D	D	e	D	D
712110	Museums	25	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	41	19 939	17 462	6 937	869	295	50.0	18.4
7139	Other amusement & recreation services	41	19 939	17 462	6 937	869	295	50.0	18.4
71391	Golf courses & country clubs	11	7 739	7 512	2 932	347	89	75.3	1.7
713910	Golf courses & country clubs	11	7 739	7 512	2 932	347	89	75.3	1.7

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS—Con.								
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries—Con.								
7139	Other amusement & recreation services—Con.								
71394	Fitness & recreational sports centers	18	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	18	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	12	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BARNSTABLE COUNTY, MA							
71	Arts, entertainment, & recreation	142	96 962	23 696	3 697	1 455	49.2	2.1
711	Performing arts, spectator sports, & related industries	25	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	17	4 498	2 017	344	24	48.7	.9
71151	Independent artists, writers, & performers	17	4 498	2 017	344	24	48.7	.9
711510	Independent artists, writers, & performers	17	4 498	2 017	344	24	48.7	.9
713	Amusement, gambling, & recreation industries	115	88 191	20 704	3 197	1 375	49.0	1.7
7139	Other amusement & recreation services	108	86 151	20 357	3 193	1 374	48.2	1.7
71391	Golf courses & country clubs	14	23 672	7 492	760	678	15.4	—
713910	Golf courses & country clubs	14	23 672	7 492	760	678	15.4	—
71393	Marinas	24	43 371	7 264	1 379	242	68.9	—
713930	Marinas	24	43 371	7 264	1 379	242	68.9	—
71394	Fitness & recreational sports centers	30	10 738	3 842	704	326	40.3	10.8
713940	Fitness & recreational sports centers	30	10 738	3 842	704	326	40.3	10.8
71399	All other amusement & recreation industries	33	6 428	1 248	224	94	39.0	5.3
713990	All other amusement & recreation industries	33	6 428	1 248	224	94	39.0	5.3
7139904	Miniature golf courses	7	1 612	192	9	8	16.7	—
	BERKSHIRE COUNTY, MA							
71	Arts, entertainment, & recreation	52	22 428	7 629	1 742	842	55.4	4.7
711	Performing arts, spectator sports, & related industries	21	8 173	3 015	444	50	40.4	12.5
7111	Performing arts companies	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	10	2 982	1 768	287	30	9.9	31.1
71151	Independent artists, writers, & performers	10	2 982	1 768	287	30	9.9	31.1
711510	Independent artists, writers, & performers	10	2 982	1 768	287	30	9.9	31.1
713	Amusement, gambling, & recreation industries	31	14 255	4 614	1 298	792	64.1	.2
7139	Other amusement & recreation services	28	13 230	4 405	1 248	770	64.1	.2
71394	Fitness & recreational sports centers	6	2 301	858	220	159	48.5	.3
713940	Fitness & recreational sports centers	6	2 301	858	220	159	48.5	.3

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRISTOL COUNTY, MA								
71	Arts, entertainment, & recreation	136	114 513	19 968	3 618	1 373	17.4	2.7
711	Performing arts, spectator sports, & related industries	17	61 815	6 949	1 323	294	2.2	—
7112	Spectator sports	8	D	D	D	e	D	D
71121	Spectator sports	8	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	118	D	D	D	g	D	D
7139	Other amusement & recreation services	113	D	D	D	f	D	D
71391	Golf courses & country clubs	26	22 300	5 814	751	336	23.6	5.2
713910	Golf courses & country clubs	26	22 300	5 814	751	336	23.6	5.2
71393	Marinas	19	7 543	1 142	201	48	41.5	1.0
713930	Marinas	19	7 543	1 142	201	48	41.5	1.0
71394	Fitness & recreational sports centers	33	8 577	2 277	469	268	69.2	16.2
713940	Fitness & recreational sports centers	33	8 577	2 277	469	268	69.2	16.2
71395	Bowling centers	8	4 699	1 327	350	210	26.3	—
713950	Bowling centers	8	4 699	1 327	350	210	26.3	—
71399	All other amusement & recreation industries	27	D	D	D	c	D	D
713990	All other amusement & recreation industries	27	D	D	D	c	D	D
7139904	Miniature golf courses	6	1 647	467	76	31	26.4	—
DUKES COUNTY, MA								
71	Arts, entertainment, & recreation	19	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71393	Marinas	5	3 663	1 274	214	41	58.3	—
713930	Marinas	5	3 663	1 274	214	41	58.3	—
ESSEX COUNTY, MA								
71	Arts, entertainment, & recreation	207	122 103	35 352	6 583	2 212	32.0	2.4
711	Performing arts, spectator sports, & related industries	30	9 852	3 238	728	152	44.1	1.0
7111	Performing arts companies	6	1 739	291	56	81	26.6	—
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	171	110 890	31 837	5 843	2 052	30.5	2.6
7139	Other amusement & recreation services	161	D	D	D	g	D	D
71391	Golf courses & country clubs	27	42 613	12 940	1 663	488	22.1	.7
713910	Golf courses & country clubs	27	42 613	12 940	1 663	488	22.1	.7
71393	Marinas	28	13 113	3 178	523	127	45.5	—
713930	Marinas	28	13 113	3 178	523	127	45.5	—
71394	Fitness & recreational sports centers	58	32 959	9 635	2 337	981	33.7	6.1
713940	Fitness & recreational sports centers	58	32 959	9 635	2 337	981	33.7	6.1
71395	Bowling centers	12	3 438	1 069	251	85	28.0	7.8
713950	Bowling centers	12	3 438	1 069	251	85	28.0	7.8
71399	All other amusement & recreation industries	35	D	D	D	c	D	D
713990	All other amusement & recreation industries	35	D	D	D	c	D	D
7139904	Miniature golf courses	5	1 664	610	57	15	39.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 033	611	126	55	19.4	—
FRANKLIN COUNTY, MA								
71	Arts, entertainment, & recreation	26	11 587	3 553	800	343	20.7	5.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	9 022	2 803	696	323	20.1	6.4
7139	Other amusement & recreation services	19	9 022	2 803	696	323	20.1	6.4
71399	All other amusement & recreation industries	6	D	D	D	a	D	D
713990	All other amusement & recreation industries	6	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAMPDEN COUNTY, MA								
71	Arts, entertainment, & recreation	90	61 733	17 850	3 300	972	19.3	3.8
711	Performing arts, spectator sports, & related industries	14	5 914	1 582	278	128	17.2	2.7
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	76	55 819	16 268	3 022	844	19.6	3.9
7131	Amusement parks & arcades	11	24 620	6 958	988	191	1.4	3.4
71311	Amusement & theme parks	4	D	D	D	c	D	D
713110	Amusement & theme parks	4	D	D	D	c	D	D
7139	Other amusement & recreation services	65	31 199	9 310	2 034	653	33.9	4.3
71391	Golf courses & country clubs	13	10 070	3 104	497	140	42.6	.9
713910	Golf courses & country clubs	13	10 070	3 104	497	140	42.6	.9
71394	Fitness & recreational sports centers	18	6 243	1 846	504	219	53.4	3.4
713940	Fitness & recreational sports centers	18	6 243	1 846	504	219	53.4	3.4
71395	Bowling centers	11	4 760	1 332	330	141	12.3	4.3
713950	Bowling centers	11	4 760	1 332	330	141	12.3	4.3
71399	All other amusement & recreation industries	19	8 870	2 809	610	148	20.1	4.1
713990	All other amusement & recreation industries	19	8 870	2 809	610	148	20.1	4.1
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	5 414	1 942	424	65	5.3	—
HAMPSHIRE COUNTY, MA								
71	Arts, entertainment, & recreation	51	13 789	3 183	655	283	47.0	16.5
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	36	9 933	2 517	540	252	55.5	5.5
7139	Other amusement & recreation services	34	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	3 704	1 228	330	196	28.3	4.6
713940	Fitness & recreational sports centers	12	3 704	1 228	330	196	28.3	4.6
MIDDLESEX COUNTY, MA								
71	Arts, entertainment, & recreation	400	263 936	70 378	15 048	4 997	28.4	11.5
711	Performing arts, spectator sports, & related industries	137	D	D	D	f	D	D
7111	Performing arts companies	22	16 045	2 237	318	46	1.9	1.2
71113	Musical groups & artists	17	15 438	2 109	280	35	1.2	.7
711130	Musical groups & artists	17	15 438	2 109	280	35	1.2	.7
7111309	Other music groups & artists	16	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	21	38 556	5 298	1 249	312	16.6	13.4
71132	Promoters of performing arts, sports, & similar events w/o facil	17	36 660	5 136	1 210	288	12.3	14.1
711320	Promoters of performing arts, sports, & similar events w/o facil	17	36 660	5 136	1 210	288	12.3	14.1
7114	Agents/managers for artists, athletes, & other public figures	18	10 533	2 769	601	89	7.2	22.7
71141	Agents/managers for artists, athletes, & other public figures	18	10 533	2 769	601	89	7.2	22.7
711410	Agents/managers for artists, athletes, & other public figures	18	10 533	2 769	601	89	7.2	22.7
7115	Independent artists, writers, & performers	68	26 678	7 809	1 634	298	40.2	9.0
71151	Independent artists, writers, & performers	68	26 678	7 809	1 634	298	40.2	9.0
711510	Independent artists, writers, & performers	68	26 678	7 809	1 634	298	40.2	9.0
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	261	168 747	51 336	11 089	4 218	32.4	11.9
7131	Amusement parks & arcades	13	3 754	1 062	210	119	15.8	.6
71312	Amusement arcades	12	D	D	D	c	D	D
713120	Amusement arcades	12	D	D	D	c	D	D
7139	Other amusement & recreation services	245	D	D	D	h	D	D
71391	Golf courses & country clubs	32	31 894	10 833	1 331	389	25.9	16.3
713910	Golf courses & country clubs	32	31 894	10 833	1 331	389	25.9	16.3
71394	Fitness & recreational sports centers	138	90 803	28 034	6 874	3 027	24.9	11.3
713940	Fitness & recreational sports centers	138	90 803	28 034	6 874	3 027	24.9	11.3
7139404	Ice skating rinks	6	4 935	1 083	250	90	16.5	11.3
7139405	Roller skating rinks	6	1 514	564	154	65	30.6	.9
71395	Bowling centers	18	9 322	2 822	725	237	44.0	20.3
713950	Bowling centers	18	9 322	2 822	725	237	44.0	20.3
71399	All other amusement & recreation industries	51	D	D	D	e	D	D
713990	All other amusement & recreation industries	51	D	D	D	e	D	D
7139904	Miniature golf courses	7	1 883	322	33	13	46.8	6.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	17 044	4 876	1 263	239	51.3	5.5
NANTUCKET COUNTY, MA								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORFOLK COUNTY, MA								
71	Arts, entertainment, & recreation	166	217 787	87 986	21 087	2 235	15.4	2.6
711	Performing arts, spectator sports, & related industries	41	140 052	64 212	16 175	463	3.9	.5
7112	Spectator sports	10	D	D	D	e	D	D
71121	Spectator sports	10	D	D	D	e	D	D
711211	Sports teams & clubs	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	14	8 671	3 050	626	70	39.2	—
71151	Independent artists, writers, & performers	14	8 671	3 050	626	70	39.2	—
711510	Independent artists, writers, & performers	14	8 671	3 050	626	70	39.2	—
713	Amusement, gambling, & recreation industries	125	77 735	23 774	4 912	1 772	36.1	6.4
7139	Other amusement & recreation services	120	76 304	23 472	4 832	1 737	36.0	6.1
71391	Golf courses & country clubs	13	19 048	6 439	658	213	28.5	3.2
713910	Golf courses & country clubs	13	19 048	6 439	658	213	28.5	3.2
71393	Marinas	9	7 058	1 361	295	40	30.5	—
713930	Marinas	9	7 058	1 361	295	40	30.5	—
71394	Fitness & recreational sports centers	59	37 703	11 706	2 943	1 182	42.2	6.8
713940	Fitness & recreational sports centers	59	37 703	11 706	2 943	1 182	42.2	6.8
7139404	Ice skating rinks	5	4 628	639	158	63	2.9	6.3
71399	All other amusement & recreation industries	27	D	D	D	c	D	D
713990	All other amusement & recreation industries	27	D	D	D	c	D	D
7139904	Miniature golf courses	5	2 251	778	187	24	10.1	—
PLYMOUTH COUNTY, MA								
71	Arts, entertainment, & recreation	153	84 315	23 135	4 263	1 351	38.3	4.3
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	134	80 211	22 052	4 099	1 292	36.5	4.3
7131	Amusement parks & arcades	9	4 452	1 321	151	73	13.4	24.3
7139	Other amusement & recreation services	124	D	D	D	g	D	D
71391	Golf courses & country clubs	20	20 652	6 341	897	216	27.2	2.3
713910	Golf courses & country clubs	20	20 652	6 341	897	216	27.2	2.3
71393	Marinas	27	25 026	6 467	1 349	213	24.5	—
713930	Marinas	27	25 026	6 467	1 349	213	24.5	—
71394	Fitness & recreational sports centers	47	19 582	5 416	1 277	603	66.0	8.5
713940	Fitness & recreational sports centers	47	19 582	5 416	1 277	603	66.0	8.5
71395	Bowling centers	8	4 420	1 097	292	124	58.9	—
713950	Bowling centers	8	4 420	1 097	292	124	58.9	—
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
SUFFOLK COUNTY, MA								
71	Arts, entertainment, & recreation	175	458 510	191 901	39 184	3 916	11.9	20.5
711	Performing arts, spectator sports, & related industries	81	364 973	168 584	33 910	2 264	9.1	20.7
7111	Performing arts companies	26	40 631	13 525	1 462	241	2.7	.8
71111	Theater companies & dinner theaters	9	D	D	D	c	D	D
711110	Theater companies & dinner theaters	9	D	D	D	c	D	D
7111102	Theater companies	8	D	D	D	c	D	D
71113	Musical groups & artists	16	21 226	9 127	560	64	2.8	.4
711130	Musical groups & artists	16	21 226	9 127	560	64	2.8	.4
7111309	Other music groups & artists	16	21 226	9 127	560	64	2.8	.4
7112	Spectator sports	6	223 022	137 444	28 529	1 071	9.3	32.1
71121	Spectator sports	6	223 022	137 444	28 529	1 071	9.3	32.1
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	10	70 258	9 027	2 503	813	2.9	—
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	20	20 035	5 778	755	75	14.3	18.1
71141	Agents/managers for artists, athletes, & other public figures	20	20 035	5 778	755	75	14.3	18.1
711410	Agents/managers for artists, athletes, & other public figures	20	20 035	5 778	755	75	14.3	18.1
7115	Independent artists, writers, & performers	19	11 027	2 810	661	64	59.7	.1
71151	Independent artists, writers, & performers	19	11 027	2 810	661	64	59.7	.1
711510	Independent artists, writers, & performers	19	11 027	2 810	661	64	59.7	.1

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SUFFOLK COUNTY, MA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	92	D	D	D	g	D	D
7139	Other amusement & recreation services	87	D	D	D	g	D	D
71391	Golf courses & country clubs	6	9 801	1 622	190	75	71.3	13.4
713910	Golf courses & country clubs	6	9 801	1 622	190	75	71.3	13.4
71394	Fitness & recreational sports centers	51	56 665	15 236	3 601	1 183	17.5	25.4
713940	Fitness & recreational sports centers	51	56 665	15 236	3 601	1 183	17.5	25.4
71395	Bowling centers	8	3 403	1 048	261	75	24.5	—
713950	Bowling centers	8	3 403	1 048	261	75	24.5	—
71399	All other amusement & recreation industries	15	D	D	D	e	D	D
713990	All other amusement & recreation industries	15	D	D	D	e	D	D
WORCESTER COUNTY, MA								
71	Arts, entertainment, & recreation	155	94 655	28 759	5 761	2 473	18.0	4.4
711	Performing arts, spectator sports, & related industries	22	D	D	D	e	D	D
7111	Performing arts companies	6	D	D	D	a	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	131	83 988	24 364	4 851	2 116	18.8	4.0
7131	Amusement parks & arcades	10	6 450	2 039	213	95	3.7	—
7139	Other amusement & recreation services	121	77 538	22 325	4 638	2 021	20.1	4.3
71391	Golf courses & country clubs	27	30 730	9 849	1 063	315	22.6	6.8
713910	Golf courses & country clubs	27	30 730	9 849	1 063	315	22.6	6.8
71394	Fitness & recreational sports centers	48	22 637	7 032	1 619	740	24.6	4.5
713940	Fitness & recreational sports centers	48	22 637	7 032	1 619	740	24.6	4.5
71395	Bowling centers	16	4 903	1 574	379	168	28.4	—
713950	Bowling centers	16	4 903	1 574	379	168	28.4	—
71399	All other amusement & recreation industries	27	D	D	D	c	D	D
713990	All other amusement & recreation industries	27	D	D	D	c	D	D
7139904	Miniature golf courses	4	1 575	384	21	13	5.3	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABINGTON TOWN, MA								
71	Arts, entertainment, & recreation	6	2 775	718	132	73	80.2	—
713	Amusement, gambling, & recreation industries	6	2 775	718	132	73	80.2	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
ACTON TOWN, MA								
71	Arts, entertainment, & recreation	10	2 236	706	254	44	68.0	.4
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
AGAWAM, MA								
71	Arts, entertainment, & recreation	12	26 459	7 415	1 065	242	1.5	1.1
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
AMESBURY TOWN, MA								
71	Arts, entertainment, & recreation	6	1 523	460	151	35	100.0	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AMHERST TOWN, MA								
71	Arts, entertainment, & recreation	10	3 184	679	139	59	81.8	18.2
713	Amusement, gambling, & recreation industries	6	2 019	533	110	50	100.0	—
7139	Other amusement & recreation services	6	2 019	533	110	50	100.0	—
ANDOVER TOWN, MA								
71	Arts, entertainment, & recreation	12	13 900	3 989	547	182	14.0	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
ARLINGTON TOWN, MA								
71	Arts, entertainment, & recreation	11	3 763	1 051	251	70	59.1	2.0
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
ASHLAND TOWN, MA								
71	Arts, entertainment, & recreation	8	2 146	541	129	47	33.8	15.5
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
ATHOL TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ATTLEBORO, MA								
71	Arts, entertainment, & recreation	5	5 797	1 213	216	57	11.1	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
AUBURN TOWN, MA								
71	Arts, entertainment, & recreation	6	2 233	680	151	60	45.0	7.9
713	Amusement, gambling, & recreation industries	6	2 233	680	151	60	45.0	7.9
7139	Other amusement & recreation services	6	2 233	680	151	60	45.0	7.9
BARNSTABLE, MA								
71	Arts, entertainment, & recreation	25	20 648	4 857	795	194	73.3	.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	7	3 809	1 796	271	124	10.3	1.4
713940	Fitness & recreational sports centers	7	3 809	1 796	271	124	10.3	1.4
BEDFORD TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
BELCHERTOWN TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BELLINGHAM TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
BELMONT TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEVERLY, MA								
71	Arts, entertainment, & recreation	13	7 580	2 204	372	123	32.3	3.2
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 064	665	134	44	79.5	—
713940	Fitness & recreational sports centers	5	2 064	665	134	44	79.5	—
BILLERICA TOWN, MA								
71	Arts, entertainment, & recreation	10	5 747	1 452	253	77	34.2	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BOSTON, MA								
71	Arts, entertainment, & recreation	165	433 214	186 324	37 873	3 463	12.0	21.6
711	Performing arts, spectator sports, & related industries	78	D	D	D	g	D	D
7111	Performing arts companies	24	D	D	D	c	D	D
71111	Theater companies & dinner theaters	9	D	D	D	c	D	D
711110	Theater companies & dinner theaters	9	D	D	D	c	D	D
7111102	Theater companies	8	D	D	D	c	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	f	D	D
71121	Spectator sports	5	D	D	D	f	D	D
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	10	70 258	9 027	2 503	813	2.9	—
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	20	20 035	5 778	755	75	14.3	18.1
71141	Agents/managers for artists, athletes, & other public figures	20	20 035	5 778	755	75	14.3	18.1
711410	Agents/managers for artists, athletes, & other public figures	20	20 035	5 778	755	75	14.3	18.1
7115	Independent artists, writers, & performers	19	11 027	2 810	661	64	59.7	.1
71151	Independent artists, writers, & performers	19	11 027	2 810	661	64	59.7	.1
711510	Independent artists, writers, & performers	19	11 027	2 810	661	64	59.7	.1
713	Amusement, gambling, & recreation industries	85	D	D	D	g	D	D
7139	Other amusement & recreation services	81	D	D	D	g	D	D
71391	Golf courses & country clubs	6	9 801	1 622	190	75	71.3	13.4
713910	Golf courses & country clubs	6	9 801	1 622	190	75	71.3	13.4
71394	Fitness & recreational sports centers	48	D	D	D	g	D	D
713940	Fitness & recreational sports centers	48	D	D	D	g	D	D
71395	Bowling centers	8	3 403	1 048	261	75	24.5	—
713950	Bowling centers	8	3 403	1 048	261	75	24.5	—
71399	All other amusement & recreation industries	15	D	D	D	e	D	D
713990	All other amusement & recreation industries	15	D	D	D	e	D	D
BOURNE TOWN, MA								
71	Arts, entertainment, & recreation	13	5 685	1 734	321	47	40.6	—
711	Performing arts, spectator sports, & related industries	3	1 953	785	150	6	D	—
713	Amusement, gambling, & recreation industries	10	3 732	949	171	41	32.2	—
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BRAINTREE TOWN, MA								
71	Arts, entertainment, & recreation	13	5 638	1 654	382	122	35.2	1.6
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	2 738	1 057	251	80	29.3	—
713940	Fitness & recreational sports centers	5	2 738	1 057	251	80	29.3	—
BRIDGEWATER TOWN, MA								
71	Arts, entertainment, & recreation	5	1 728	538	151	93	100.0	—
BROCKTON, MA								
71	Arts, entertainment, & recreation	15	4 292	1 336	336	177	28.4	28.7
713	Amusement, gambling, & recreation industries	15	4 292	1 336	336	177	28.4	28.7
7139	Other amusement & recreation services	15	4 292	1 336	336	177	28.4	28.7
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROOKLINE TOWN, MA								
71	Arts, entertainment, & recreation	11	3 457	1 674	415	46	23.6	10.0
711	Performing arts, spectator sports, & related industries	8	2 269	1 311	319	24	30.0	15.2
BURLINGTON TOWN, MA								
71	Arts, entertainment, & recreation	8	4 719	1 177	293	151	53.0	13.7
711	Performing arts, spectator sports, & related industries	3	2 351	540	134	22	D	—
713	Amusement, gambling, & recreation industries	5	2 368	637	159	129	31.7	27.3
7139	Other amusement & recreation services	4	D	D	D	c	D	D
CAMBRIDGE, MA								
71	Arts, entertainment, & recreation	40	46 229	7 514	1 721	529	13.2	4.0
711	Performing arts, spectator sports, & related industries	22	31 911	3 331	681	87	3.0	.4
7111	Performing arts companies	8	9 616	1 147	178	15	—	1.1
71113	Musical groups & artists	8	9 616	1 147	178	15	—	1.1
711130	Musical groups & artists	8	9 616	1 147	178	15	—	1.1
7111309	Other music groups & artists	7	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	11 898	3 614	902	409	24.7	12.5
713940	Fitness & recreational sports centers	14	11 898	3 614	902	409	24.7	12.5
CANTON TOWN, MA								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
CARVER TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
CHARLTON TOWN, MA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
CHELMSFORD TOWN, MA								
71	Arts, entertainment, & recreation	9	4 159	1 346	322	188	26.8	26.2
713	Amusement, gambling, & recreation industries	6	3 448	950	236	178	23.4	24.8
7139	Other amusement & recreation services	6	3 448	950	236	178	23.4	24.8
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
CHELSEA, MA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
CHICOPEE, MA								
71	Arts, entertainment, & recreation	6	2 627	766	170	63	47.8	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CONCORD TOWN, MA								
71	Arts, entertainment, & recreation	16	7 793	2 961	496	135	20.9	5.4
711	Performing arts, spectator sports, & related industries	4	1 781	533	23	4	28.4	—
713	Amusement, gambling, & recreation industries	12	6 012	2 428	473	131	18.7	7.0
7139	Other amusement & recreation services	12	6 012	2 428	473	131	18.7	7.0
71394	Fitness & recreational sports centers	9	5 599	2 364	464	128	14.2	5.9
713940	Fitness & recreational sports centers	9	5 599	2 364	464	128	14.2	5.9
DANVERS TOWN, MA								
71	Arts, entertainment, & recreation	14	7 456	1 744	479	225	59.3	7.5
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 241	517	146	71	62.4	25.1
713940	Fitness & recreational sports centers	5	2 241	517	146	71	62.4	25.1
DARTMOUTH TOWN, MA								
71	Arts, entertainment, & recreation	12	4 248	1 517	203	150	37.8	—
713	Amusement, gambling, & recreation industries	12	4 248	1 517	203	150	37.8	—
7139	Other amusement & recreation services	10	D	D	D	c	D	D
DEDHAM TOWN, MA								
71	Arts, entertainment, & recreation	8	14 320	2 382	537	144	37.5	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
DENNIS TOWN, MA								
71	Arts, entertainment, & recreation	12	4 941	1 075	191	72	50.7	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
DRACUT TOWN, MA								
71	Arts, entertainment, & recreation	9	2 771	584	146	84	29.2	26.3
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	1 811	433	102	21	11.0	23.8
713990	All other amusement & recreation industries	4	1 811	433	102	21	11.0	23.8
DUXBURY TOWN, MA								
71	Arts, entertainment, & recreation	3	1 121	511	78	16	D	—
EAST BRIDGEWATER TOWN, MA								
71	Arts, entertainment, & recreation	4	3 378	744	129	48	35.2	—
713	Amusement, gambling, & recreation industries	4	3 378	744	129	48	35.2	—
7139	Other amusement & recreation services	4	3 378	744	129	48	35.2	—
EASTHAMPTON TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAST LONGMEADOW TOWN, MA								
71	Arts, entertainment, & recreation	3	1 929	640	152	50	D	—
713	Amusement, gambling, & recreation industries	3	1 929	640	152	50	D	—
7139	Other amusement & recreation services	3	1 929	640	152	50	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
EASTON TOWN, MA								
71	Arts, entertainment, & recreation	6	7 048	1 271	175	74	4.0	—
713	Amusement, gambling, & recreation industries	6	7 048	1 271	175	74	4.0	—
7139	Other amusement & recreation services	6	7 048	1 271	175	74	4.0	—
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
EVERETT, MA								
71	Arts, entertainment, & recreation	4	1 148	184	53	32	1.1	20.5
FAIRHAVEN TOWN, MA								
71	Arts, entertainment, & recreation	9	2 861	654	137	76	37.5	—
713	Amusement, gambling, & recreation industries	9	2 861	654	137	76	37.5	—
7139	Other amusement & recreation services	9	2 861	654	137	76	37.5	—
FALL RIVER, MA								
71	Arts, entertainment, & recreation	11	1 936	289	68	34	62.6	.6
FALMOUTH TOWN, MA								
71	Arts, entertainment, & recreation	25	16 155	4 119	801	225	5.7	5.9
713	Amusement, gambling, & recreation industries	18	15 269	3 929	758	213	4.2	2.9
7139	Other amusement & recreation services	18	15 269	3 929	758	213	4.2	2.9
71391	Golf courses & country clubs	4	5 740	1 430	246	90	—	—
713910	Golf courses & country clubs	4	5 740	1 430	246	90	—	—
71393	Marinas	5	7 885	2 059	390	71	—	—
713930	Marinas	5	7 885	2 059	390	71	—	—
FITCHBURG, MA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
FOXBOROUGH TOWN, MA								
71	Arts, entertainment, & recreation	7	122 644	60 985	15 464	355	.3	.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	e	D	D
7112	Spectator sports	3	D	D	D	e	D	D
71121	Spectator sports	3	D	D	D	e	D	D
711211	Sports teams & clubs	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
FRAMINGHAM TOWN, MA								
71	Arts, entertainment, & recreation	14	5 879	2 185	576	171	23.1	5.8
713	Amusement, gambling, & recreation industries	11	5 623	2 029	546	162	24.2	1.5
7139	Other amusement & recreation services	11	5 623	2 029	546	162	24.2	1.5
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
FRANKLIN, MA								
71	Arts, entertainment, & recreation	10	3 131	1 312	268	134	31.7	1.0
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
GARDNER, MA								
71	Arts, entertainment, & recreation	6	861	236	48	18	89.0	—
GLOUCESTER, MA								
71	Arts, entertainment, & recreation	11	5 148	1 566	252	74	64.8	—
713	Amusement, gambling, & recreation industries	7	3 895	1 013	129	58	72.3	—
7139	Other amusement & recreation services	7	3 895	1 013	129	58	72.3	—
71393	Marinas	4	3 347	922	117	48	72.5	—
713930	Marinas	4	3 347	922	117	48	72.5	—

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
GREENFIELD TOWN, MA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
HANOVER TOWN, MA								
71	Arts, entertainment, & recreation	9	3 693	954	196	79	44.6	2.1
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
HARVARD TOWN, MA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
HARWICH TOWN, MA								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
HAVERHILL, MA								
71	Arts, entertainment, & recreation	15	15 855	4 726	1 164	464	44.2	—
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
HINGHAM TOWN, MA								
71	Arts, entertainment, & recreation	6	10 586	2 160	500	114	7.2	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
HOLBROOK TOWN, MA								
71	Arts, entertainment, & recreation	3	806	207	48	21	D	—
HOLDEN TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOLLISTON TOWN, MA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
HOLYOKE, MA								
71	Arts, entertainment, & recreation	11	6 366	1 672	334	58	25.6	13.0
713	Amusement, gambling, & recreation industries	11	6 366	1 672	334	58	25.6	13.0
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	b	D	D
HOPKINTON TOWN, MA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
HUDSON TOWN, MA								
71	Arts, entertainment, & recreation	7	1 497	387	90	54	23.2	5.5
HULL TOWN, MA								
71	Arts, entertainment, & recreation	7	789	155	5	8	48.2	1.9

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							From administrative records ¹	Estimated ²
IPSWICH TOWN, MA								
71	Arts, entertainment, & recreation	7	8 073	2 375	570	120	8.8	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
KINGSTON TOWN, MA								
71	Arts, entertainment, & recreation	6	2 825	989	172	102	28.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
LAWRENCE, MA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
LEICESTER TOWN, MA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
LEOMINSTER, MA								
71	Arts, entertainment, & recreation	9	3 168	930	173	68	63.9	—
713	Amusement, gambling, & recreation industries	9	3 168	930	173	68	63.9	—
7139	Other amusement & recreation services	8	D	D	D	b	D	D
LEXINGTON TOWN, MA								
71	Arts, entertainment, & recreation	10	8 051	1 767	414	209	16.3	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	4 770	1 369	335	196	10.1	—
713940	Fitness & recreational sports centers	5	4 770	1 369	335	196	10.1	—
LONGMEADOW TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LOWELL, MA								
71	Arts, entertainment, & recreation	10	6 112	2 155	549	154	14.5	32.2
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	3 962	1 680	437	118	11.4	14.1
713940	Fitness & recreational sports centers	4	3 962	1 680	437	118	11.4	14.1
LYNN, MA								
71	Arts, entertainment, & recreation	8	1 944	678	136	40	31.4	4.7
LYNNFIELD TOWN, MA								
71	Arts, entertainment, & recreation	7	7 360	2 692	398	168	4.7	12.5
713	Amusement, gambling, & recreation industries	7	7 360	2 692	398	168	4.7	12.5
7139	Other amusement & recreation services	7	7 360	2 692	398	168	4.7	12.5
71394	Fitness & recreational sports centers	3	3 377	1 156	292	149	D	19.2
713940	Fitness & recreational sports centers	3	3 377	1 156	292	149	D	19.2
MALDEN, MA								
71	Arts, entertainment, & recreation	9	4 233	930	230	85	30.5	4.2
713	Amusement, gambling, & recreation industries	5	3 564	830	216	60	36.2	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MANSFIELD TOWN, MA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
MARBLEHEAD TOWN, MA								
71	Arts, entertainment, & recreation	3	927	166	43	18	D	—
MARLBOROUGH, MA								
71	Arts, entertainment, & recreation	11	4 644	1 320	283	158	11.2	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 722	890	197	140	15.0	.1
713940	Fitness & recreational sports centers	5	2 722	890	197	140	15.0	.1
MARSHFIELD TOWN, MA								
71	Arts, entertainment, & recreation	7	3 778	1 443	225	43	15.9	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MAYNARD TOWN, MA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MEDFIELD TOWN, MA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MEDFORD, MA								
71	Arts, entertainment, & recreation	3	2 698	578	144	61	D	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
MEDWAY TOWN, MA								
71	Arts, entertainment, & recreation	4	701	194	40	14	11.6	—
MELROSE, MA								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
METHUEN, MA								
71	Arts, entertainment, & recreation	7	2 764	507	72	24	22.1	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
MIDDLEBOROUGH TOWN, MA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILFORD TOWN, MA								
71	Arts, entertainment, & recreation	6	1 326	454	113	86	52.0	—
MILLBURY TOWN, MA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILTON TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NATICK TOWN, MA								
71	Arts, entertainment, & recreation	14	8 043	2 673	616	309	2.5	11.8
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	5 286	1 897	436	239	3.3	—
713940	Fitness & recreational sports centers	7	5 286	1 897	436	239	3.3	—
NEEDHAM TOWN, MA								
71	Arts, entertainment, & recreation	10	7 598	3 079	819	149	10.6	11.7
711	Performing arts, spectator sports, & related industries	5	4 565	1 261	296	43	13.4	—
7115	Independent artists, writers, & performers	2	D	D	D	b	D	D
71151	Independent artists, writers, & performers	2	D	D	D	b	D	D
711510	Independent artists, writers, & performers	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	3 033	1 818	523	106	6.3	29.4
7139	Other amusement & recreation services	5	3 033	1 818	523	106	6.3	29.4
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
NEW BEDFORD, MA								
71	Arts, entertainment, & recreation	14	4 291	1 033	207	87	86.6	13.4
713	Amusement, gambling, & recreation industries	14	4 291	1 033	207	87	86.6	13.4
7139	Other amusement & recreation services	14	4 291	1 033	207	87	86.6	13.4
71394	Fitness & recreational sports centers	8	2 100	456	98	56	72.5	27.5
713940	Fitness & recreational sports centers	8	2 100	456	98	56	72.5	27.5
NEWBURYPORT, MA								
71	Arts, entertainment, & recreation	15	4 875	1 032	246	85	51.4	16.8
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	1 921	461	121	62	16.9	41.5
713940	Fitness & recreational sports centers	5	1 921	461	121	62	16.9	41.5
NEWTON, MA								
71	Arts, entertainment, & recreation	37	22 399	6 750	1 332	347	22.5	27.8
711	Performing arts, spectator sports, & related industries	26	15 508	4 723	909	164	24.6	16.7
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	5 355	2 072	451	56	4.1	.1
71141	Agents/managers for artists, athletes, & other public figures	6	5 355	2 072	451	56	4.1	.1
711410	Agents/managers for artists, athletes, & other public figures	6	5 355	2 072	451	56	4.1	.1
7115	Independent artists, writers, & performers	11	4 685	1 553	244	33	17.3	22.1
71151	Independent artists, writers, & performers	11	4 685	1 553	244	33	17.3	22.1
711510	Independent artists, writers, & performers	11	4 685	1 553	244	33	17.3	22.1
713	Amusement, gambling, & recreation industries	11	6 891	2 027	423	183	17.7	52.7
7139	Other amusement & recreation services	11	6 891	2 027	423	183	17.7	52.7
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
NORFOLK TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH ADAMS, MA								
71	Arts, entertainment, & recreation	4	1 210	272	91	69	85.5	7.9
NORTHAMPTON, MA								
71	Arts, entertainment, & recreation	14	3 518	865	170	85	30.0	12.9
713	Amusement, gambling, & recreation industries	7	2 367	674	156	72	28.6	—
7139	Other amusement & recreation services	6	D	D	D	b	D	D
NORTH ANDOVER TOWN, MA								
71	Arts, entertainment, & recreation	7	1 310	459	116	73	28.1	—
NORTH ATTLEBOROUGH TOWN, MA								
71	Arts, entertainment, & recreation	6	1 905	706	114	43	47.0	4.6
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
NORTHBOROUGH TOWN, MA								
71	Arts, entertainment, & recreation	7	4 111	1 392	243	63	38.0	.8
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
NORTHBRIDGE TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH READING TOWN, MA								
71	Arts, entertainment, & recreation	5	3 575	1 195	253	100	—	—
713	Amusement, gambling, & recreation industries	5	3 575	1 195	253	100	—	—
7139	Other amusement & recreation services	5	3 575	1 195	253	100	—	—
NORTON TOWN, MA								
71	Arts, entertainment, & recreation	5	2 362	605	61	35	18.5	—
713	Amusement, gambling, & recreation industries	5	2 362	605	61	35	18.5	—
7139	Other amusement & recreation services	5	2 362	605	61	35	18.5	—
NORWOOD TOWN, MA								
71	Arts, entertainment, & recreation	13	5 366	1 780	323	238	31.4	13.9
713	Amusement, gambling, & recreation industries	13	5 366	1 780	323	238	31.4	13.9
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 328	973	228	198	36.0	—
713940	Fitness & recreational sports centers	5	2 328	973	228	198	36.0	—
OXFORD TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PALMER TOWN, MA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PEABODY, MA								
71	Arts, entertainment, & recreation	7	3 590	1 629	292	77	15.2	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
PEMBROKE TOWN, MA								
71	Arts, entertainment, & recreation	6	5 898	1 875	379	104	42.1	2.7
713	Amusement, gambling, & recreation industries	6	5 898	1 875	379	104	42.1	2.7
7139	Other amusement & recreation services	6	5 898	1 875	379	104	42.1	2.7
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
PEPPERELL TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PITTSFIELD, MA								
71	Arts, entertainment, & recreation	18	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
PLYMOUTH TOWN, MA								
71	Arts, entertainment, & recreation	13	9 088	2 424	458	93	56.8	1.9
713	Amusement, gambling, & recreation industries	7	7 487	2 011	404	76	54.2	—
7139	Other amusement & recreation services	7	7 487	2 011	404	76	54.2	—
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
QUINCY, MA								
71	Arts, entertainment, & recreation	20	11 761	3 048	709	217	26.9	10.9
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71393	Marinas	4	5 590	1 121	256	31	12.2	—
713930	Marinas	4	5 590	1 121	256	31	12.2	—
71394	Fitness & recreational sports centers	6	3 534	1 295	323	142	43.2	4.8
713940	Fitness & recreational sports centers	6	3 534	1 295	323	142	43.2	4.8
RANDOLPH TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RAYNHAM TOWN, MA								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	1 653	587	82	59	86.4	2.7
7139	Other amusement & recreation services	6	1 653	587	82	59	86.4	2.7
READING TOWN, MA								
71	Arts, entertainment, & recreation	4	2 028	684	122	92	17.8	—
REVERE, MA								
71	Arts, entertainment, & recreation	3	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
ROCKLAND TOWN, MA								
71	Arts, entertainment, & recreation	7	2 195	663	83	39	30.2	10.6
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
SALEM, MA								
71	Arts, entertainment, & recreation	16	5 306	1 467	254	67	39.5	—
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
SANDWICH TOWN, MA								
71	Arts, entertainment, & recreation	5	6 411	1 924	278	67	13.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
SAUGUS TOWN, MA								
71	Arts, entertainment, & recreation	5	3 384	1 235	227	64	58.6	—
713	Amusement, gambling, & recreation industries	5	3 384	1 235	227	64	58.6	—
7139	Other amusement & recreation services	5	3 384	1 235	227	64	58.6	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
SCITUATE TOWN, MA								
71	Arts, entertainment, & recreation	11	4 504	961	172	48	80.9	—
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SEEKONK TOWN, MA								
71	Arts, entertainment, & recreation	11	7 006	1 657	331	136	27.4	1.7
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
SHARON TOWN, MA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SHREWSBURY TOWN, MA								
71	Arts, entertainment, & recreation	9	4 994	998	289	111	2.0	1.5
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
SOMERSET TOWN, MA								
71	Arts, entertainment, & recreation	6	3 032	722	187	135	49.7	21.2
713	Amusement, gambling, & recreation industries	6	3 032	722	187	135	49.7	21.2
7139	Other amusement & recreation services	6	3 032	722	187	135	49.7	21.2
SOMERVILLE, MA								
71	Arts, entertainment, & recreation	19	18 409	4 837	1 241	264	56.0	4.8
711	Performing arts, spectator sports, & related industries	7	1 845	512	118	20	42.7	4.4
713	Amusement, gambling, & recreation industries	12	16 564	4 325	1 123	244	57.5	4.9
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 970	329	78	39	39.1	6.6
713940	Fitness & recreational sports centers	5	1 970	329	78	39	39.1	6.6
71399	All other amusement & recreation industries	4	D	D	D	c	D	D
713990	All other amusement & recreation industries	4	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	c	D	D
SOUTHBRIDGE TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTH HADLEY TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SPENCER TOWN, MA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
SPRINGFIELD, MA								
71	Arts, entertainment, & recreation	16	8 455	2 899	634	191	21.4	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
STONEHAM TOWN, MA								
71	Arts, entertainment, & recreation	4	487	119	34	11	65.1	—
STOUGHTON TOWN, MA								
71	Arts, entertainment, & recreation	7	2 223	442	94	22	18.8	—
SUDBURY TOWN, MA								
71	Arts, entertainment, & recreation	8	5 362	1 347	150	25	72.9	3.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SWAMPSCOTT TOWN, MA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SWANSEA TOWN, MA								
71	Arts, entertainment, & recreation	10	5 155	1 132	268	90	13.6	10.8
713	Amusement, gambling, & recreation industries	10	5 155	1 132	268	90	13.6	10.8
7139	Other amusement & recreation services	9	D	D	D	b	D	D
TAUNTON, MA								
71	Arts, entertainment, & recreation	9	2 098	470	117	57	25.6	.3
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
TEWKSBURY TOWN, MA								
71	Arts, entertainment, & recreation	9	6 677	2 273	273	150	15.3	37.6
713	Amusement, gambling, & recreation industries	9	6 677	2 273	273	150	15.3	37.6
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
UXBRIDGE TOWN, MA								
71	Arts, entertainment, & recreation	5	2 888	660	95	23	6.0	75.0
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
WAKEFIELD TOWN, MA								
71	Arts, entertainment, & recreation	5	7 520	2 471	591	130	10.8	44.7
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
WALPOLE TOWN, MA								
71	Arts, entertainment, & recreation	5	3 465	393	87	41	12.3	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
WALTHAM, MA								
71	Arts, entertainment, & recreation	18	12 669	2 721	596	225	27.5	2.2
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	4 592	1 062	265	114	25.3	6.1
713940	Fitness & recreational sports centers	9	4 592	1 062	265	114	25.3	6.1
WAREHAM TOWN, MA								
71	Arts, entertainment, & recreation	10	6 823	2 082	242	56	51.3	—
713	Amusement, gambling, & recreation industries	10	6 823	2 082	242	56	51.3	—
7139	Other amusement & recreation services	9	D	D	D	b	D	D
WATERTOWN, MA								
71	Arts, entertainment, & recreation	13	9 401	2 365	524	186	72.5	1.8
711	Performing arts, spectator sports, & related industries	4	1 678	175	24	4	89.9	10.1
713	Amusement, gambling, & recreation industries	9	7 723	2 190	500	182	68.7	—
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
WAYLAND TOWN, MA								
71	Arts, entertainment, & recreation	4	6 709	2 364	494	191	42.8	—
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
WEBSTER TOWN, MA								
71	Arts, entertainment, & recreation	5	2 733	846	127	79	7.1	—
713	Amusement, gambling, & recreation industries	5	2 733	846	127	79	7.1	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WELLESLEY TOWN, MA								
71	Arts, entertainment, & recreation	9	7 575	1 965	491	139	45.7	7.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
WESTBOROUGH TOWN, MA								
71	Arts, entertainment, & recreation	7	4 320	1 302	316	112	25.9	3.1
713	Amusement, gambling, & recreation industries	7	4 320	1 302	316	112	25.9	3.1
7139	Other amusement & recreation services	7	4 320	1 302	316	112	25.9	3.1
71394	Fitness & recreational sports centers	4	3 548	1 168	292	108	13.6	—
713940	Fitness & recreational sports centers	4	3 548	1 168	292	108	13.6	—
WESTFIELD, MA								
71	Arts, entertainment, & recreation	9	3 488	1 094	188	63	18.3	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
WESTFORD TOWN, MA								
71	Arts, entertainment, & recreation	8	4 324	1 233	407	122	97.4	1.9
713	Amusement, gambling, & recreation industries	8	4 324	1 233	407	122	97.4	1.9
7139	Other amusement & recreation services	8	4 324	1 233	407	122	97.4	1.9
WESTON TOWN, MA								
71	Arts, entertainment, & recreation	4	2 128	766	110	13	25.0	2.6
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
WESTPORT TOWN, MA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WEST SPRINGFIELD TOWN, MA								
71	Arts, entertainment, & recreation	10	4 717	935	263	112	42.8	4.4
713	Amusement, gambling, & recreation industries	10	4 717	935	263	112	42.8	4.4
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	1 981	340	100	35	75.1	—
713940	Fitness & recreational sports centers	5	1 981	340	100	35	75.1	—
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
WESTWOOD TOWN, MA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEYMOUTH TOWN, MA								
71	Arts, entertainment, & recreation	13	6 579	1 656	450	157	75.4	8.9
713	Amusement, gambling, & recreation industries	13	6 579	1 656	450	157	75.4	8.9
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	5 417	1 468	427	145	77.8	7.0
713940	Fitness & recreational sports centers	7	5 417	1 468	427	145	77.8	7.0

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WHITMAN TOWN, MA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
WILBRAHAM TOWN, MA								
71	Arts, entertainment, & recreation	3	865	191	62	30	—	18.0
WILMINGTON TOWN, MA								
71	Arts, entertainment, & recreation	5	3 276	840	226	59	64.7	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
WINCHESTER TOWN, MA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WINTHROP TOWN, MA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
WOBURN, MA								
71	Arts, entertainment, & recreation	13	6 794	2 862	687	109	24.7	.7
711	Performing arts, spectator sports, & related industries	4	2 463	1 642	422	7	—	—
713	Amusement, gambling, & recreation industries	9	4 331	1 220	265	102	38.7	1.1
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
WORCESTER, MA								
71	Arts, entertainment, & recreation	21	13 856	4 999	1 207	521	11.6	.3
711	Performing arts, spectator sports, & related industries	5	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	4 737	1 080	261	124	4.9	1.0
713940	Fitness & recreational sports centers	7	4 737	1 080	261	124	4.9	1.0
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
YARMOUTH, MA								
71	Arts, entertainment, & recreation	23	22 840	3 479	624	156	87.6	1.1
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	2 462	419	79	27	47.3	—
713990	All other amusement & recreation industries	9	2 462	419	79	27	47.3	—
BALANCE OF BARNSTABLE COUNTY, MA								
71	Arts, entertainment, & recreation	33	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	f	D	D
7139	Other amusement & recreation services	24	D	D	D	f	D	D
71391	Golf courses & country clubs	3	D	D	D	f	D	D
713910	Golf courses & country clubs	3	D	D	D	f	D	D
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	11	3 338	1 072	180	69	38.3	22.2
713940	Fitness & recreational sports centers	11	3 338	1 072	180	69	38.3	22.2

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF BERKSHIRE COUNTY, MA								
71	Arts, entertainment, & recreation	30	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	9	D	D	D	b	D	D
71151	Independent artists, writers, & performers	9	D	D	D	b	D	D
711510	Independent artists, writers, & performers	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
BALANCE OF BRISTOL COUNTY, MA								
71	Arts, entertainment, & recreation	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF ESSEX COUNTY, MA								
71	Arts, entertainment, & recreation	49	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7139	Other amusement & recreation services	38	D	D	D	e	D	D
71391	Golf courses & country clubs	11	10 670	3 078	348	78	26.9	2.7
713910	Golf courses & country clubs	11	10 670	3 078	348	78	26.9	2.7
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	9	6 542	1 316	346	132	32.9	.2
713940	Fitness & recreational sports centers	9	6 542	1 316	346	132	32.9	.2
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, MA								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71399	All other amusement & recreation industries	5	1 903	580	65	13	49.0	—
713990	All other amusement & recreation industries	5	1 903	580	65	13	49.0	—
BALANCE OF HAMPDEN COUNTY, MA								
71	Arts, entertainment, & recreation	17	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BALANCE OF HAMPSHIRE COUNTY, MA								
71	Arts, entertainment, & recreation	21	6 344	1 375	290	120	40.8	14.4
711	Performing arts, spectator sports, & related industries	4	1 540	329	72	9	—	45.8
713	Amusement, gambling, & recreation industries	17	4 804	1 046	218	111	53.9	4.3
7139	Other amusement & recreation services	16	D	D	D	b	D	D
BALANCE OF MIDDLESEX COUNTY, MA								
71	Arts, entertainment, & recreation	21	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71391	Golf courses & country clubs	6	7 726	2 565	284	50	6.6	64.4
713910	Golf courses & country clubs	6	7 726	2 565	284	50	6.6	64.4
71394	Fitness & recreational sports centers	6	2 978	707	179	71	32.0	1.2
713940	Fitness & recreational sports centers	6	2 978	707	179	71	32.0	1.2
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
BALANCE OF NORFOLK COUNTY, MA								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PLYMOUTH COUNTY, MA								
71	Arts, entertainment, & recreation	33	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	c	D	D
7139	Other amusement & recreation services	28	D	D	D	c	D	D
71391	Golf courses & country clubs	8	D	D	D	b	D	D
713910	Golf courses & country clubs	8	D	D	D	b	D	D
71393	Marinas	5	7 315	2 374	515	71	11.6	—
713930	Marinas	5	7 315	2 374	515	71	11.6	—
71394	Fitness & recreational sports centers	8	1 639	486	69	45	83.5	5.7
713940	Fitness & recreational sports centers	8	1 639	486	69	45	83.5	5.7
BALANCE OF WORCESTER COUNTY, MA								
71	Arts, entertainment, & recreation	44	43 404	13 560	2 680	1 210	8.0	2.1
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	g	D	D
7139	Other amusement & recreation services	32	D	D	D	g	D	D
71391	Golf courses & country clubs	11	17 229	6 158	687	243	11.9	1.0
713910	Golf courses & country clubs	11	17 229	6 158	687	243	11.9	1.0
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
BALANCE OF DUKES COUNTY, MA								
71	Arts, entertainment, & recreation	19	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71393	Marinas	5	3 663	1 274	214	41	58.3	—
713930	Marinas	5	3 663	1 274	214	41	58.3	—
BALANCE OF NANTUCKET COUNTY, MA								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MASSACHUSETTS

There are no geographic notes for the state of Massachusetts.

Appendix E. Metropolitan Areas

MASSACHUSETTS

Barnstable—Yarmouth, MA MSA

Barnstable County, MA
Barnstable city, MA
Dennis town, MA
Harwich town, MA
Sandwich town, MA
Yarmouth town, MA

Boston, MA—NH PMSA

Bristol County, MA (Part)
Mansfield town, MA
Norton town, MA
Taunton city, MA
Essex County, MA (Part)
Amesbury town, MA
Beverly city, MA
Danvers town, MA
Gloucester city, MA
Ipswich town, MA
Lynn city, MA
Lynnfield town, MA
Marblehead town, MA
Newburyport city, MA
Peabody city, MA
Salem city, MA
Saugus town, MA
Swampscott town, MA
Middlesex County, MA (Part)
Acton town, MA
Arlington town, MA
Ashland town, MA
Bedford town, MA

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Belmont town, MA
Burlington town, MA
Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA
Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)
Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA
Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA
Plymouth County, MA (Part)
Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Boston, MA—NH PMSA—Con.

Suffolk County, MA (Part)
Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA
Worcester County, MA (Part)
Harvard town, MA
Milford town, MA
Rockingham County, NH (Part)

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA****Boston, MA—NH PMSA**

Bristol County, MA (Part)
Mansfield town, MA
Norton town, MA
Taunton city, MA
Essex County, MA (Part)
Amesbury town, MA
Beverly city, MA
Danvers town, MA
Gloucester city, MA
Ipswich town, MA
Lynn city, MA
Lynnfield town, MA
Marblehead town, MA
Newburyport city, MA
Peabody city, MA
Salem city, MA
Saugus town, MA
Swampscott town, MA
Middlesex County, MA (Part)
Acton town, MA
Arlington town, MA
Ashland town, MA
Bedford town, MA
Belmont town, MA
Burlington town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA
Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Suffolk County, MA (Part)—Con.

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH (Part)

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Portsmouth—Rochester, NH—ME PMSA—Con.

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Brockton, MA PMSA—Con.

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

New Bedford, MA PMSA

Bristol County, MA (Part)
Dartmouth town, MA
Fairhaven town, MA
New Bedford city, MA
Plymouth County, MA (Part)

Pittsfield, MA MSA

Berkshire County, MA (Part)
Pittsfield city, MA

Providence—Fall River—Warwick, RI—MA MSA

Bristol County, MA (Part)
Attleboro city, MA
Fall River city, MA
North Attleborough town, MA
Seekonk town, MA
Somerset town, MA
Swansea town, MA
Westport town, MA
Bristol County, RI
Barrington town, RI
Bristol town, RI
Warren town, RI
Kent County, RI
Coventry town, RI
East Greenwich town, RI
Warwick city, RI
West Warwick town, RI
Newport County, RI (Part)
Tiverton town, RI
Providence County, RI
Burrillville town, RI
Central Falls city, RI
Cranston city, RI
Cumberland town, RI
East Providence city, RI
Johnston town, RI
Lincoln town, RI
North Providence town, RI

Providence—Fall River—Warwick, RI—MA MSA—Con.

Providence County, RI—Con.
North Smithfield town, RI
Pawtucket city, RI
Providence city, RI
Scituate town, RI
Smithfield town, RI
Woonsocket city, RI
Washington County, RI (Part)
Narragansett town, RI
North Kingstown town, RI
South Kingstown town, RI

Springfield, MA MSA

Franklin County, MA (Part)
Hampden County, MA (Part)
Agawam city, MA
Chicopee city, MA
East Longmeadow town, MA
Holyoke city, MA
Longmeadow town, MA
Ludlow town, MA
Palmer town, MA
Springfield city, MA
Westfield city, MA
West Springfield town, MA
Wilbraham town, MA
Hampshire County, MA (Part)
Amherst town, MA
Belchertown town, MA
Easthampton town, MA
Northampton city, MA
South Hadley town, MA

Worcester, MA—CT PMSA

Windham County, CT (Part)
Hampden County, MA (Part)

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)
Auburn town, MA
Charlton town, MA
Clinton town, MA
Grafton town, MA
Holden town, MA
Leicester town, MA
Millbury town, MA
Northborough town, MA

Worcester, MA—CT PMSA—Con.

Northbridge town, MA
Oxford town, MA
Shrewsbury town, MA
Southbridge town, MA
Spencer town, MA
Uxbridge town, MA
Webster town, MA
Westborough town, MA
Worcester city, MA

Maryland

1997

Issued October 1999

EC97S71A-MD

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARYLAND								
71	Arts, entertainment, & recreation	1 460	1 412 354	494 774	102 757	19 398	13.3	5.6
711	Performing arts, spectator sports, & related industries	396	767 095	312 640	63 601	5 060	5.6	1.4
7111	Performing arts companies	82	107 843	20 000	4 011	1 085	8.4	1.0
71111	Theater companies & dinner theaters	39	92 945	17 138	3 653	981	6.3	.3
711110	Theater companies & dinner theaters	39	92 945	17 138	3 653	981	6.3	.3
7111102	Theater companies	31	86 892	15 231	3 232	716	3.9	.3
7111103	Dinner theaters	8	6 053	1 907	421	265	41.6	—
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	31	12 676	2 302	272	75	17.7	4.2
711130	Musical groups & artists	31	12 676	2 302	272	75	17.7	4.2
7111309	Other music groups & artists	31	12 676	2 302	272	75	17.7	4.2
71119	Other performing arts companies	10	D	D	D	a	D	D
711190	Other performing arts companies	10	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	10	D	D	D	a	D	D
7112	Spectator sports	102	463 423	251 945	51 383	2 615	1.8	1.0
71121	Spectator sports	102	463 423	251 945	51 383	2 615	1.8	1.0
711211	Sports teams & clubs	10	D	D	D	f	D	D
7112111	Football clubs	1	D	D	D	c	D	D
7112112	Baseball clubs	4	D	D	D	e	D	D
7112119	Other professional sports clubs	5	D	D	D	e	D	D
711212	Racetracks	10	D	D	D	g	D	D
7112122	Auto racetrack operation	7	D	D	D	b	D	D
7112123	Horse racetrack operation	3	D	D	D	g	D	D
711219	Other spectator sports	82	D	D	D	e	D	D
7112191	Professional athletes	8	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	74	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	36	139 203	20 642	4 453	859	3.5	1.4
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	24	13 061	3 492	614	89	21.2	—
71141	Agents/managers for artists, athletes, & other public figures	24	13 061	3 492	614	89	21.2	—
711410	Agents/managers for artists, athletes, & other public figures	24	13 061	3 492	614	89	21.2	—
7115	Independent artists, writers, & performers	152	43 565	16 561	3 140	412	40.6	7.4
71151	Independent artists, writers, & performers	152	43 565	16 561	3 140	412	40.6	7.4
711510	Independent artists, writers, & performers	152	43 565	16 561	3 140	412	40.6	7.4
712	Museums, historical sites, & similar institutions	6	1 128	230	47	42	21.1	8.5
7121	Museums, historical sites, & similar institutions	6	1 128	230	47	42	21.1	8.5
71211	Museums	2	D	D	D	b	D	D
712110	Museums	2	D	D	D	b	D	D
71212	Historical sites	3	D	D	D	a	D	D
712120	Historical sites	3	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1 058	644 131	181 904	39 109	14 296	22.6	10.6
7131	Amusement parks & arcades	62	55 321	13 389	2 181	773	14.1	1.0
71311	Amusement & theme parks	7	28 149	6 653	773	123	.4	—
713110	Amusement & theme parks	7	28 149	6 653	773	123	.4	—
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	c	D	D
71312	Amusement arcades	55	27 172	6 736	1 408	650	28.3	2.1
713120	Amusement arcades	55	27 172	6 736	1 408	650	28.3	2.1
7132	Gambling industries	29	38 420	4 615	1 220	550	11.3	9.2
71329	Other gambling industries	29	38 420	4 615	1 220	550	11.3	9.2
713290	Other gambling industries	29	38 420	4 615	1 220	550	11.3	9.2
7132902	Lottery, bingo, bookie, & other betting operation	29	38 420	4 615	1 220	550	11.3	9.2
7139	Other amusement & recreation services	967	550 390	163 900	35 708	12 973	24.2	11.6
71391	Golf courses & country clubs	94	124 467	43 467	7 866	2 421	18.4	11.0
713910	Golf courses & country clubs	94	124 467	43 467	7 866	2 421	18.4	11.0
71392	Skiing facilities	1	D	D	D	c	D	D
713920	Skiing facilities	1	D	D	D	c	D	D
71393	Marinas	206	113 758	26 499	5 583	1 194	31.2	10.6
713930	Marinas	206	113 758	26 499	5 583	1 194	31.2	10.6
71394	Fitness & recreational sports centers	365	186 927	58 800	13 707	6 520	24.7	13.7
713940	Fitness & recreational sports centers	365	186 927	58 800	13 707	6 520	24.7	13.7
7139404	Ice skating rinks	10	7 328	2 023	555	326	—	3.1
7139405	Roller skating rinks	17	7 089	1 667	435	364	10.0	—
71395	Bowling centers	96	57 808	17 424	4 727	1 636	6.1	11.3
713950	Bowling centers	96	57 808	17 424	4 727	1 636	6.1	11.3
71399	All other amusement & recreation industries	205	D	D	D	f	D	D
713990	All other amusement & recreation industries	205	D	D	D	f	D	D
7139901	Dance studios & halls	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	17	2 628	561	94	42	21.0	6.1
7139904	Miniature golf courses	21	6 171	1 102	212	62	23.8	17.0
7139905	Coin-operated amusement devices (except slot machine operation)	54	24 395	6 411	1 405	299	19.3	5.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MARYLAND									
71	Arts, entertainment, & recreation	344	371 696	326 253	129 822	28 223	7 139	13.0	3.0
711	Performing arts, spectator sports, & related industries	55	69 575	55 394	21 156	5 381	1 050	3.6	2.6
7111	Performing arts companies	42	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	19	25 405	23 938	6 195	1 601	317	1.9	4.9
711110	Theater companies & dinner theaters	19	25 405	23 938	6 195	1 601	317	1.9	4.9
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	17	D	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	D	b	D	D
711120	Dance companies	3	D	D	D	D	b	D	D
71113	Musical groups & artists	17	D	D	D	D	f	D	D
711130	Musical groups & artists	17	D	D	D	D	f	D	D
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	f	D	D
7111309	Other music groups & artists	7	D	D	D	D	b	D	D
71119	Other performing arts companies	3	D	D	D	D	b	D	D
711190	Other performing arts companies	3	D	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	4 943	4 772	597	93	21	19.2	8.9
711320	Promoters of performing arts, sports, & similar events w/o facil	9	4 943	4 772	597	93	21	19.2	8.9
712	Museums, historical sites, & similar institutions	81	101 213	86 143	31 566	7 601	1 605	18.1	5.5
7121	Museums, historical sites, & similar institutions	81	101 213	86 143	31 566	7 601	1 605	18.1	5.5
71211	Museums	59	53 388	43 441	15 007	3 731	823	28.2	9.6
712110	Museums	59	53 388	43 441	15 007	3 731	823	28.2	9.6
71212	Historical sites	14	6 945	6 834	2 224	424	124	17.6	2.4
712120	Historical sites	14	6 945	6 834	2 224	424	124	17.6	2.4
71213	Zoos & botanical gardens	5	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	5	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	208	200 908	184 716	77 100	15 241	4 484	13.7	1.9
7139	Other amusement & recreation services	208	200 908	184 716	77 100	15 241	4 484	13.7	1.9
71391	Golf courses & country clubs	47	138 357	128 386	54 711	11 255	2 814	6.8	.1
713910	Golf courses & country clubs	47	138 357	128 386	54 711	11 255	2 814	6.8	.1
71394	Fitness & recreational sports centers	119	42 942	39 097	16 330	2 716	1 307	28.2	4.3
713940	Fitness & recreational sports centers	119	42 942	39 097	16 330	2 716	1 307	28.2	4.3
71399	All other amusement & recreation industries	42	19 609	17 233	6 059	1 270	363	30.4	9.2
713990	All other amusement & recreation industries	42	19 609	17 233	6 059	1 270	363	30.4	9.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CUMBERLAND, MD–WV MSA								
71	Arts, entertainment, & recreation	25	4 970	1 228	246	124	36.6	3.7
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA							
71	Arts, entertainment, & recreation	1 547	1 366 447	499 205	107 630	22 610	18.2	6.9
711	Performing arts, spectator sports, & related industries	398	D	D	D	i	D	D
7111	Performing arts companies	106	D	D	D	g	D	D
71111	Theater companies & dinner theaters	33	D	D	D	f	D	D
711110	Theater companies & dinner theaters	33	D	D	D	f	D	D
7111102	Theater companies	31	D	D	D	e	D	D
71113	Musical groups & artists	52	D	D	D	e	D	D
711130	Musical groups & artists	52	D	D	D	e	D	D
7111309	Other music groups & artists	52	D	D	D	e	D	D
71119	Other performing arts companies	14	D	D	D	c	D	D
711190	Other performing arts companies	14	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	c	D	D
7112	Spectator sports	77	D	D	D	h	D	D
71121	Spectator sports	77	D	D	D	h	D	D
711211	Sports teams & clubs	11	D	D	D	f	D	D
7112112	Baseball clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	h	D	D
7112123	Horse racetrack operation	4	D	D	D	g	D	D
711219	Other spectator sports	58	17 776	5 714	914	216	39.9	8.0
7112191	Professional athletes	14	4 544	2 103	210	45	42.1	5.3
7112192	Racing (except racetrack operation)	44	13 232	3 611	704	171	39.2	8.9
7113	Promoters of performing arts, sports, & similar events	40	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	28	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	28	D	D	D	g	D	D
7114	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
7115	Independent artists, writers, & performers	137	D	D	D	e	D	D
71151	Independent artists, writers, & performers	137	D	D	D	e	D	D
711510	Independent artists, writers, & performers	137	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 144	D	D	D	j	D	D
7131	Amusement parks & arcades	96	D	D	D	g	D	D
71311	Amusement & theme parks	21	D	D	D	f	D	D
713110	Amusement & theme parks	21	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	19	D	D	D	f	D	D
71312	Amusement arcades	75	D	D	D	f	D	D
713120	Amusement arcades	75	D	D	D	f	D	D
7139	Other amusement & recreation services	1 035	609 764	175 096	35 073	13 230	28.4	9.3
71391	Golf courses & country clubs	138	189 101	59 881	10 649	3 679	19.8	5.7
713910	Golf courses & country clubs	138	189 101	59 881	10 649	3 679	19.8	5.7
71393	Marinas	99	58 211	12 711	2 256	527	34.4	4.5
713930	Marinas	99	58 211	12 711	2 256	527	34.4	4.5
71394	Fitness & recreational sports centers	455	D	D	D	i	D	D
713940	Fitness & recreational sports centers	455	D	D	D	i	D	D
7139404	Ice skating rinks	15	D	D	D	c	D	D
7139405	Roller skating rinks	28	D	D	D	f	D	D
71395	Bowling centers	83	D	D	D	g	D	D
713950	Bowling centers	83	D	D	D	g	D	D
71399	All other amusement & recreation industries	259	84 173	20 011	3 015	1 082	43.1	10.9
713990	All other amusement & recreation industries	259	84 173	20 011	3 015	1 082	43.1	10.9
7139902	Concession operators of amusement devices & rides	40	D	D	D	c	D	D
7139904	Miniature golf courses	34	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	45	19 342	4 122	813	196	35.3	3.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Atlantic–Cape May, NJ PMSA							
71	Arts, entertainment, & recreation	264	165 281	40 079	5 848	1 950	26.8	7.0
711	Performing arts, spectator sports, & related industries	39	D	D	D	e	D	D
7111	Performing arts companies	20	D	D	D	c	D	D
71113	Musical groups & artists	12	D	D	D	c	D	D
711130	Musical groups & artists	12	D	D	D	c	D	D
7111309	Other music groups & artists	12	D	D	D	c	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	6 150	327	79	17	2.7	–
712	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	222	142 417	33 557	4 832	1 615	28.5	8.0
7131	Amusement parks & arcades	43	39 510	10 142	1 074	328	23.6	20.7
71311	Amusement & theme parks	13	D	D	D	c	D	D
713110	Amusement & theme parks	13	D	D	D	c	D	D
71312	Amusement arcades	30	D	D	D	c	D	D
713120	Amusement arcades	30	D	D	D	c	D	D
7139	Other amusement & recreation services	174	101 370	22 893	3 728	1 285	30.6	3.2
71391	Golf courses & country clubs	20	41 624	10 579	1 839	525	22.8	1.3
713910	Golf courses & country clubs	20	41 624	10 579	1 839	525	22.8	1.3
71393	Marinas	50	30 850	5 723	822	217	34.8	4.5
713930	Marinas	50	30 850	5 723	822	217	34.8	4.5
71394	Fitness & recreational sports centers	41	D	D	D	e	D	D
713940	Fitness & recreational sports centers	41	D	D	D	e	D	D
71395	Bowling centers	6	3 265	974	236	89	18.8	6.1
713950	Bowling centers	6	3 265	974	236	89	18.8	6.1
71399	All other amusement & recreation industries	57	D	D	D	b	D	D
713990	All other amusement & recreation industries	57	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	17	6 550	1 374	19	7	32.2	.3
7139904	Miniature golf courses	19	1 946	346	7	2	98.3	1.7
	Philadelphia, PA–NJ PMSA							
71	Arts, entertainment, & recreation	1 094	1 072 134	407 709	91 375	17 258	17.4	7.2
711	Performing arts, spectator sports, & related industries	313	583 362	266 163	62 969	6 000	9.3	4.0
7111	Performing arts companies	73	34 773	10 043	2 095	417	9.6	18.0
71111	Theater companies & dinner theaters	24	13 580	3 774	851	223	6.2	41.6
711110	Theater companies & dinner theaters	24	13 580	3 774	851	223	6.2	41.6
7111102	Theater companies	24	13 580	3 774	851	223	6.2	41.6
71113	Musical groups & artists	34	13 619	4 100	709	110	8.5	4.3
711130	Musical groups & artists	34	13 619	4 100	709	110	8.5	4.3
7111309	Other music groups & artists	34	13 619	4 100	709	110	8.5	4.3
71119	Other performing arts companies	9	6 477	2 000	492	70	11.7	–
711190	Other performing arts companies	9	6 477	2 000	492	70	11.7	–
7111909	Other performing arts companies (except circuses)	9	6 477	2 000	492	70	11.7	–
7112	Spectator sports	51	405 696	215 596	51 226	2 561	1.3	.3
71121	Spectator sports	51	405 696	215 596	51 226	2 561	1.3	.3
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	g	D	D
7112123	Horse racetrack operation	2	D	D	D	g	D	D
711219	Other spectator sports	40	D	D	D	c	D	D
7112191	Professional athletes	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	34	92 603	23 451	6 296	2 438	28.1	15.6
71131	Promoters of performing arts, sports, & similar events w/facility	8	49 869	16 318	4 547	1 305	1.9	5.7
711310	Promoters of performing arts, sports, & similar events w/facility	8	49 869	16 318	4 547	1 305	1.9	5.7
71132	Promoters of performing arts, sports, & similar events w/o facil	26	42 734	7 133	1 749	1 133	58.8	27.1
711320	Promoters of performing arts, sports, & similar events w/o facil	26	42 734	7 133	1 749	1 133	58.8	27.1
7114	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
71141	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
711410	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
7115	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9
71151	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9
711510	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Philadelphia, PA–NJ PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	779	D	D	D	j	D	D
7131	Amusement parks & arcades	48	45 792	10 584	1 644	1 103	12.2	8.1
71311	Amusement & theme parks	8	D	D	D	f	D	D
713110	Amusement & theme parks	8	D	D	D	f	D	D
71312	Amusement arcades	40	D	D	D	f	D	D
713120	Amusement arcades	40	D	D	D	f	D	D
7139	Other amusement & recreation services	723	D	D	D	j	D	D
71391	Golf courses & country clubs	105	133 833	43 143	7 563	2 744	20.2	7.6
713910	Golf courses & country clubs	105	133 833	43 143	7 563	2 744	20.2	7.6
71393	Marinas	17	8 419	2 131	427	70	39.5	8.2
713930	Marinas	17	8 419	2 131	427	70	39.5	8.2
71394	Fitness & recreational sports centers	368	197 172	58 209	12 854	5 400	31.5	13.2
713940	Fitness & recreational sports centers	368	197 172	58 209	12 854	5 400	31.5	13.2
7139404	Ice skating rinks	13	9 796	2 233	536	213	44.0	—
7139405	Roller skating rinks	22	11 275	2 845	721	494	43.2	—
71395	Bowling centers	62	40 447	11 800	3 110	1 050	14.2	10.9
713950	Bowling centers	62	40 447	11 800	3 110	1 050	14.2	10.9
71399	All other amusement & recreation industries	170	D	D	D	f	D	D
713990	All other amusement & recreation industries	170	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	21	6 827	2 910	419	171	51.8	8.8
7139904	Miniature golf courses	14	4 451	1 455	326	60	10.9	5.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	39	17 132	3 681	705	169	35.6	4.0
	Vineland–Millville–Bridgeton, NJ PMSA							
71	Arts, entertainment, & recreation	25	7 761	1 871	396	136	52.4	6.6
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
	Wilmington–Newark, DE–MD PMSA							
71	Arts, entertainment, & recreation	164	121 271	49 546	10 011	3 266	11.9	4.8
711	Performing arts, spectator sports, & related industries	45	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	e	D	D
711110	Theater companies & dinner theaters	6	D	D	D	e	D	D
7111102	Theater companies	4	D	D	D	c	D	D
7112	Spectator sports	17	D	D	D	f	D	D
71121	Spectator sports	17	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	f	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	119	D	D	D	g	D	D
7139	Other amusement & recreation services	115	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	e	D	D
713910	Golf courses & country clubs	12	D	D	D	e	D	D
71393	Marinas	24	D	D	D	c	D	D
713930	Marinas	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	38	D	D	D	f	D	D
713940	Fitness & recreational sports centers	38	D	D	D	f	D	D
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	12	9 089	2 655	704	305	8.2	14.6
713950	Bowling centers	12	9 089	2 655	704	305	8.2	14.6
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA								
71	Arts, entertainment, & recreation	1 942	2 132 573	729 425	154 107	28 149	10.8	6.6
711	Performing arts, spectator sports, & related industries	659	D	D	D	i	D	D
7111	Performing arts companies	123	D	D	D	h	D	D
71111	Theater companies & dinner theaters	49	D	D	D	g	D	D
711110	Theater companies & dinner theaters	49	D	D	D	g	D	D
7111102	Theater companies	40	D	D	D	f	D	D
7111103	Dinner theaters	9	D	D	D	e	D	D
71113	Musical groups & artists	49	D	D	D	c	D	D
711130	Musical groups & artists	49	D	D	D	c	D	D
7111309	Other music groups & artists	48	D	D	D	c	D	D
71119	Other performing arts companies	22	D	D	D	g	D	D
711190	Other performing arts companies	22	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	18	D	D	D	e	D	D
7112	Spectator sports	118	D	D	D	h	D	D
71121	Spectator sports	118	D	D	D	h	D	D
711211	Sports teams & clubs	15	D	D	D	e	D	D
7112112	Baseball clubs	6	D	D	D	g	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	13	D	D	D	g	D	D
7112123	Horse racetrack operation	6	D	D	D	g	D	D
711219	Other spectator sports	90	28 218	9 011	1 711	466	27.0	26.0
7112191	Professional athletes	14	2 604	850	64	15	26.0	32.6
7112192	Racing (except racetrack operation)	76	25 614	8 161	1 647	451	27.1	25.3
7113	Promoters of performing arts, sports, & similar events	69	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
7115	Independent artists, writers, & performers	295	D	D	D	f	D	D
71151	Independent artists, writers, & performers	295	D	D	D	f	D	D
711510	Independent artists, writers, & performers	295	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	20	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	20	D	D	D	c	D	D
71211	Museums	13	3 514	667	153	58	45.4	7.3
712110	Museums	13	3 514	667	153	58	45.4	7.3
713	Amusement, gambling, & recreation industries	1 263	D	D	D	j	D	D
7131	Amusement parks & arcades	58	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
71312	Amusement arcades	56	D	D	D	f	D	D
713120	Amusement arcades	56	D	D	D	f	D	D
7132	Gambling industries	31	D	D	D	f	D	D
71329	Other gambling industries	31	D	D	D	f	D	D
713290	Other gambling industries	31	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	31	D	D	D	f	D	D
7139	Other amusement & recreation services	1 174	739 856	217 832	47 989	17 653	20.6	14.5
71391	Golf courses & country clubs	120	157 961	53 329	9 943	2 996	17.6	9.5
713910	Golf courses & country clubs	120	157 961	53 329	9 943	2 996	17.6	9.5
71393	Marinas	161	89 479	20 230	4 254	904	26.0	9.5
713930	Marinas	161	89 479	20 230	4 254	904	26.0	9.5
71394	Fitness & recreational sports centers	535	327 503	97 929	22 780	10 113	19.8	21.4
713940	Fitness & recreational sports centers	535	327 503	97 929	22 780	10 113	19.8	21.4
7139404	Ice skating rinks	18	14 659	3 714	925	539	16.9	3.7
7139405	Roller skating rinks	22	8 968	2 270	609	428	10.4	5.5
71395	Bowling centers	108	80 687	23 971	6 363	2 226	3.7	7.5
713950	Bowling centers	108	80 687	23 971	6 363	2 226	3.7	7.5
71399	All other amusement & recreation industries	250	84 226	22 373	4 649	1 414	39.9	8.9
713990	All other amusement & recreation industries	250	84 226	22 373	4 649	1 414	39.9	8.9
7139902	Concession operators of amusement devices & rides	19	3 683	959	194	61	33.5	4.3
7139904	Miniature golf courses	22	9 477	3 064	576	144	19.1	11.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	52	24 568	6 329	1 491	328	16.8	3.0

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Baltimore, MD PMSA								
71	Arts, entertainment, & recreation	700	701 391	268 315	40 850	9 203	12.7	5.4
711	Performing arts, spectator sports, & related industries	188	391 566	182 141	22 218	2 350	4.3	1.6
7111	Performing arts companies	35	D	D	D	e	D	D
71111	Theater companies & dinner theaters	16	D	D	D	c	D	D
711110	Theater companies & dinner theaters	16	D	D	D	c	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	48	311 876	165 772	19 404	1 570	1.2	1.3
71121	Spectator sports	48	311 876	165 772	19 404	1 570	1.2	1.3
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112123	Horse racetrack operation	2	D	D	D	f	D	D
711219	Other spectator sports	40	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	37	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	23	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D
7115	Independent artists, writers, & performers	74	D	D	D	c	D	D
71151	Independent artists, writers, & performers	74	D	D	D	c	D	D
711510	Independent artists, writers, & performers	74	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	510	D	D	D	i	D	D
7131	Amusement parks & arcades	23	11 903	3 127	770	282	17.1	—
71312	Amusement arcades	22	D	D	D	e	D	D
713120	Amusement arcades	22	D	D	D	e	D	D
7132	Gambling industries	20	31 861	3 604	862	391	12.6	11.0
71329	Other gambling industries	20	31 861	3 604	862	391	12.6	11.0
713290	Other gambling industries	20	31 861	3 604	862	391	12.6	11.0
7132902	Lottery, bingo, bookie, & other betting operation	20	31 861	3 604	862	391	12.6	11.0
7139	Other amusement & recreation services	467	D	D	D	i	D	D
71391	Golf courses & country clubs	36	D	D	D	f	D	D
713910	Golf courses & country clubs	36	D	D	D	f	D	D
71393	Marinas	119	60 348	13 193	2 758	607	31.9	13.6
713930	Marinas	119	60 348	13 193	2 758	607	31.9	13.6
71394	Fitness & recreational sports centers	171	92 910	32 381	7 240	3 362	22.1	7.4
713940	Fitness & recreational sports centers	171	92 910	32 381	7 240	3 362	22.1	7.4
7139404	Ice skating rinks	8	D	D	D	e	D	D
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	50	D	D	D	f	D	D
713950	Bowling centers	50	D	D	D	f	D	D
71399	All other amusement & recreation industries	91	D	D	D	e	D	D
713990	All other amusement & recreation industries	91	D	D	D	e	D	D
7139904	Miniature golf courses	6	2 630	516	127	30	10.2	39.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	29	D	D	D	c	D	D
Hagerstown, MD PMSA								
71	Arts, entertainment, & recreation	28	15 996	4 272	985	416	11.5	14.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5
713940	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5

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							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Washington, DC—MD—VA—WV PMSA								
71	Arts, entertainment, & recreation	1 214	1 415 186	456 838	112 272	18 530	9.9	7.1
711	Performing arts, spectator sports, & related industries	467	901 581	309 731	79 896	6 580	5.7	2.3
7111	Performing arts companies	87	306 886	69 350	18 013	2 579	2.8	1.4
71111	Theater companies & dinner theaters	32	D	D	D	f	D	D
711110	Theater companies & dinner theaters	32	D	D	D	f	D	D
7111102	Theater companies	28	D	D	D	f	D	D
71113	Musical groups & artists	35	D	D	D	c	D	D
711130	Musical groups & artists	35	D	D	D	c	D	D
7111309	Other music groups & artists	34	D	D	D	c	D	D
71119	Other performing arts companies	17	D	D	D	g	D	D
711190	Other performing arts companies	17	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	13	D	D	D	e	D	D
7112	Spectator sports	68	261 119	143 747	41 486	1 913	2.2	1.3
71121	Spectator sports	68	261 119	143 747	41 486	1 913	2.2	1.3
711211	Sports teams & clubs	9	202 808	131 136	39 446	644	.4	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	9	D	D	D	g	D	D
711219	Other spectator sports	50	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	39	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	46	211 296	48 393	11 787	1 339	1.3	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	15	139 660	20 137	5 250	838	.5	1.1
711310	Promoters of performing arts, sports, & similar events w/facility	15	139 660	20 137	5 250	838	.5	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil	31	71 636	28 256	6 537	501	2.9	6.5
711320	Promoters of performing arts, sports, & similar events w/o facil	31	71 636	28 256	6 537	501	2.9	6.5
7114	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
71141	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
711410	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
7115	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
71151	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
711510	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
712	Museums, historical sites, & similar institutions	17	5 093	1 179	262	93	34.1	5.1
7121	Museums, historical sites, & similar institutions	17	5 093	1 179	262	93	34.1	5.1
71211	Museums	13	3 514	667	153	58	45.4	7.3
712110	Museums	13	3 514	667	153	58	45.4	7.3
713	Amusement, gambling, & recreation industries	730	508 512	145 928	32 114	11 857	17.0	15.6
7131	Amusement parks & arcades	32	35 462	8 318	1 382	579	1.4	1.6
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
71312	Amusement arcades	31	D	D	D	f	D	D
713120	Amusement arcades	31	D	D	D	f	D	D
7139	Other amusement & recreation services	691	D	D	D	j	D	D
71391	Golf courses & country clubs	81	104 654	35 617	7 013	2 057	15.7	8.4
713910	Golf courses & country clubs	81	104 654	35 617	7 013	2 057	15.7	8.4
71393	Marinas	42	29 131	7 037	1 496	297	13.7	.9
713930	Marinas	42	29 131	7 037	1 496	297	13.7	.9
71394	Fitness & recreational sports centers	355	231 599	64 626	15 256	6 585	18.7	26.7
713940	Fitness & recreational sports centers	355	231 599	64 626	15 256	6 585	18.7	26.7
7139404	Ice skating rinks	9	9 031	2 176	496	278	27.4	3.5
7139405	Roller skating rinks	17	5 553	1 472	400	269	16.8	8.9
71395	Bowling centers	55	48 162	14 301	3 631	1 236	3.4	1.2
713950	Bowling centers	55	48 162	14 301	3 631	1 236	3.4	1.2
71399	All other amusement & recreation industries	158	D	D	D	f	D	D
713990	All other amusement & recreation industries	158	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	16	D	D	D	b	D	D
7139904	Miniature golf courses	16	6 847	2 548	449	114	22.5	—
7139905	Coin-operated amusement devices (except slot machine operation)	22	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE MARYLAND METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	177	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	158	D	D	D	g	D	D
7131	Amusement parks & arcades	17	D	D	D	b	D	D
71312	Amusement arcades	12	D	D	D	b	D	D
713120	Amusement arcades	12	D	D	D	b	D	D
7139	Other amusement & recreation services	141	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	e	D	D
713910	Golf courses & country clubs	12	D	D	D	e	D	D
71393	Marinas	47	D	D	D	e	D	D
713930	Marinas	47	D	D	D	e	D	D
71394	Fitness & recreational sports centers	33	D	D	D	c	D	D
713940	Fitness & recreational sports centers	33	D	D	D	c	D	D
71399	All other amusement & recreation industries	39	D	D	D	b	D	D
713990	All other amusement & recreation industries	39	D	D	D	b	D	D
7139904	Miniature golf courses	8	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CUMBERLAND, MD—WV MSA									
71	Arts, entertainment, & recreation	4	3 955	3 801	1 877	399	109	13.6	—
713	Amusement, gambling, & recreation industries	3	D	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	D	b	D	D
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA									
71	Arts, entertainment, & recreation	462	D	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	85	D	D	D	D	g	D	D
7111	Performing arts companies	69	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	38	D	D	D	D	f	D	D
711110	Theater companies & dinner theaters	38	D	D	D	D	f	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	35	D	D	D	D	f	D	D
71112	Dance companies	9	D	D	D	D	e	D	D
711120	Dance companies	9	D	D	D	D	e	D	D
71113	Musical groups & artists	18	D	D	D	D	e	D	D
711130	Musical groups & artists	18	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	e	D	D
7111309	Other music groups & artists	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ..	16	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	108	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	108	D	D	D	D	h	D	D
71211	Museums	60	D	D	D	D	g	D	D
712110	Museums	60	D	D	D	D	g	D	D
71212	Historical sites	33	D	D	D	D	c	D	D
712120	Historical sites	33	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	11	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	11	D	D	D	D	f	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	269	D	D	D	D	i	D	D
7139	Other amusement & recreation services	269	D	D	D	D	j	D	D
71391	Golf courses & country clubs	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
713910	Golf courses & country clubs	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
71394	Fitness & recreational sports centers	181	D	D	D	D	h	D	D
713940	Fitness & recreational sports centers	181	D	D	D	D	h	D	D
71399	All other amusement & recreation industries	29	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	D	c	D	D
Atlantic–Cape May, NJ PMSA									
71	Arts, entertainment, & recreation	24	12 832	11 862	4 439	642	234	41.0	4.4
712	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
71212	Historical sites	5	D	D	D	D	b	D	D
712120	Historical sites	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA									
71	Arts, entertainment, & recreation	370	620 612	449 173	171 458	36 795	8 901	11.6	1.7
711	Performing arts, spectator sports, & related industries	71	95 224	98 732	33 054	8 428	1 374	15.8	3.8
7111	Performing arts companies	58	78 974	83 423	31 390	7 762	1 265	14.6	2.9
71111	Theater companies & dinner theaters	32	37 913	36 650	11 159	2 575	582	24.7	5.9
711110	Theater companies & dinner theaters	32	37 913	36 650	11 159	2 575	582	24.7	5.9
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	30	D	D	D	D	e	D	D
71112	Dance companies	8	D	D	D	D	e	D	D
711120	Dance companies	8	D	D	D	D	e	D	D
71113	Musical groups & artists	15	25 124	25 098	13 563	3 481	272	—	.3
711130	Musical groups & artists	15	25 124	25 098	13 563	3 481	272	—	.3
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	c	D	D
7111309	Other music groups & artists	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	16 250	15 309	1 664	666	109	21.6	8.1
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
7121	Museums, historical sites, & similar institutions	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
71211	Museums	42	D	D	D	D	g	D	D
712110	Museums	42	D	D	D	D	g	D	D
71212	Historical sites	23	6 394	5 461	1 368	336	104	58.4	6.3
712120	Historical sites	23	6 394	5 461	1 368	336	104	58.4	6.3
71213	Zoos & botanical gardens	9	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	9	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
7139	Other amusement & recreation services	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
71391	Golf courses & country clubs	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
713910	Golf courses & country clubs	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
71394	Fitness & recreational sports centers	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
713940	Fitness & recreational sports centers	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
71399	All other amusement & recreation industries	22	7 402	6 965	2 695	496	150	32.3	6.6
713990	All other amusement & recreation industries	22	7 402	6 965	2 695	496	150	32.3	6.6
Vineland–Millville–Bridgeton, NJ PMSA									
71	Arts, entertainment, & recreation	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.									
Wilmington–Newark, DE–MD PMSA									
71	Arts, entertainment, & recreation	58	104 118	102 425	34 472	7 703	1 538	4.1	4.0
711	Performing arts, spectator sports, & related industries	10	D	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	20	62 660	60 617	17 326	4 036	862	5.8	1.8
7121	Museums, historical sites, & similar institutions	20	62 660	60 617	17 326	4 036	862	5.8	1.8
71211	Museums	12	59 788	58 918	16 770	3 910	817	4.6	1.5
712110	Museums	12	59 788	58 918	16 770	3 910	817	4.6	1.5
713	Amusement, gambling, & recreation industries	28	D	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	D	f	D	D
71391	Golf courses & country clubs	6	28 051	28 816	12 990	2 717	466	—	9.4
713910	Golf courses & country clubs	6	28 051	28 816	12 990	2 717	466	—	9.4
71394	Fitness & recreational sports centers	18	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	18	D	D	D	D	b	D	D
WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA									
71	Arts, entertainment, & recreation	518	D	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	113	D	D	D	D	g	D	D
7111	Performing arts companies	88	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	43	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	43	D	D	D	D	g	D	D
7111101	Opera companies	5	D	D	D	D	e	D	D
7111102	Theater companies	38	D	D	D	D	f	D	D
71112	Dance companies	6	D	D	D	D	b	D	D
711120	Dance companies	6	D	D	D	D	b	D	D
71113	Musical groups & artists	36	41 786	28 939	15 456	3 922	897	3.2	1.7
711130	Musical groups & artists	36	41 786	28 939	15 456	3 922	897	3.2	1.7
7111301	Symphony orchestras & chamber music organizations	19	37 356	24 955	14 275	3 604	820	1.5	1.3
7111309	Other music groups & artists	17	4 430	3 984	1 181	318	77	16.9	4.7
7113	Promoters of performing arts, sports, & similar events ...	25	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	115	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	115	D	D	D	D	h	D	D
71211	Museums	86	D	D	D	D	g	D	D
712110	Museums	86	D	D	D	D	g	D	D
71212	Historical sites	19	40 459	28 841	9 921	2 235	588	10.8	.4
712120	Historical sites	19	40 459	28 841	9 921	2 235	588	10.8	.4
71213	Zoos & botanical gardens	4	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	6	2 127	1 718	857	187	33	82.9	5.6
712190	Nature parks & other similar institutions	6	2 127	1 718	857	187	33	82.9	5.6
713	Amusement, gambling, & recreation industries	290	D	D	D	D	i	D	D
7139	Other amusement & recreation services	290	D	D	D	D	i	D	D
71391	Golf courses & country clubs	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
713910	Golf courses & country clubs	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
71394	Fitness & recreational sports centers	173	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers	173	D	D	D	D	g	D	D
71399	All other amusement & recreation industries	61	25 442	22 770	7 460	1 595	475	25.9	8.1
713990	All other amusement & recreation industries	61	25 442	22 770	7 460	1 595	475	25.9	8.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.									
Baltimore, MD PMSA									
71	Arts, entertainment, & recreation	184	237 424	207 657	83 247	18 597	4 534	11.5	3.3
711	Performing arts, spectator sports, & related industries	31	58 272	44 352	18 496	4 783	812	2.6	2.4
7111	Performing arts companies	26	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	9	D	D	D	D	c	D	D
71113	Musical groups & artists	11	D	D	D	D	e	D	D
711130	Musical groups & artists	11	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
7121	Museums, historical sites, & similar institutions	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
71211	Museums	34	D	D	D	D	f	D	D
712110	Museums	34	D	D	D	D	f	D	D
71212	Historical sites	7	6 422	6 486	2 117	404	114	11.4	2.2
712120	Historical sites	7	6 422	6 486	2 117	404	114	11.4	2.2
71213	Zoos & botanical gardens	3	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
7139	Other amusement & recreation services	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
71391	Golf courses & country clubs	25	62 016	58 423	24 830	5 055	1 445	9.6	—
713910	Golf courses & country clubs	25	62 016	58 423	24 830	5 055	1 445	9.6	—
71394	Fitness & recreational sports centers	62	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	62	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	21	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	D	c	D	D
Hagerstown, MD PMSA									
71	Arts, entertainment, & recreation	11	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	D	b	D	D
Washington, DC—MD—VA—WV PMSA									
71	Arts, entertainment, & recreation	323	453 248	390 828	142 260	31 951	6 807	8.6	1.3
711	Performing arts, spectator sports, & related industries	81	101 322	98 818	28 609	7 059	1 534	2.3	1.0
7111	Performing arts companies	61	62 391	61 764	21 507	5 882	1 313	3.5	1.3
71111	Theater companies & dinner theaters	32	51 148	51 062	17 805	4 869	932	2.4	.5
711110	Theater companies & dinner theaters	32	51 148	51 062	17 805	4 869	932	2.4	.5
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	29	D	D	D	D	f	D	D
71113	Musical groups & artists	24	D	D	D	D	e	D	D
711130	Musical groups & artists	24	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	13	D	D	D	D	e	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	20	38 931	37 054	7 102	1 177	221	.4	.5
71131	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	12	11 639	12 527	1 868	398	60	1.4	1.8
711320	Promoters of performing arts, sports, & similar events w/o facil	12	11 639	12 527	1 868	398	60	1.4	1.8
712	Museums, historical sites, & similar institutions	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
7121	Museums, historical sites, & similar institutions	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
71211	Museums	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
712110	Museums	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
71212	Historical sites	11	D	D	D	D	e	D	D
712120	Historical sites	11	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
	Washington, DC—MD—VA—WV PMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
7139	Other amusement & recreation services	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
71391	Golf courses & country clubs	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
713910	Golf courses & country clubs	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
71394	Fitness & recreational sports centers	108	31 556	27 142	11 121	1 745	731	47.1	5.3
713940	Fitness & recreational sports centers	108	31 556	27 142	11 121	1 745	731	47.1	5.3
71399	All other amusement & recreation industries	35	13 557	11 334	3 482	785	213	23.1	9.1
713990	All other amusement & recreation industries	35	13 557	11 334	3 482	785	213	23.1	9.1
	AREA OUTSIDE MARYLAND METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	39	D	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	14	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	14	D	D	D	D	b	D	D
71211	Museums	10	D	D	D	D	b	D	D
712110	Museums	10	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	D	e	D	D
71391	Golf courses & country clubs	6	D	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	1 830	1 694	529	94	45	50.2	49.8
713990	All other amusement & recreation industries	6	1 830	1 694	529	94	45	50.2	49.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ALLEGANY COUNTY, MD							
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANNE ARUNDEL COUNTY, MD								
71	Arts, entertainment, & recreation	184	108 949	25 659	5 608	1 981	19.2	6.3
711	Performing arts, spectator sports, & related industries	27	9 371	3 173	472	238	15.2	7.3
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	1 552	440	40	69	—	15.3
711110	Theater companies & dinner theaters	4	1 552	440	40	69	—	15.3
7112	Spectator sports	9	3 018	1 326	242	64	25.7	2.3
71121	Spectator sports	9	3 018	1 326	242	64	25.7	2.3
711219	Other spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	157	99 578	22 486	5 136	1 743	19.5	6.2
7132	Gambling industries	6	D	D	D	c	D	D
71329	Other gambling industries	6	D	D	D	c	D	D
713290	Other gambling industries	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	c	D	D
7139	Other amusement & recreation services	146	D	D	D	g	D	D
71391	Golf courses & country clubs	7	5 420	1 898	328	107	10.2	.6
713910	Golf courses & country clubs	7	5 420	1 898	328	107	10.2	.6
71393	Marinas	69	37 175	8 282	1 729	341	31.7	7.6
713930	Marinas	69	37 175	8 282	1 729	341	31.7	7.6
71394	Fitness & recreational sports centers	40	19 960	6 965	1 626	773	19.7	12.8
713940	Fitness & recreational sports centers	40	19 960	6 965	1 626	773	19.7	12.8
71395	Bowling centers	13	9 120	2 484	773	243	1.2	4.6
713950	Bowling centers	13	9 120	2 484	773	243	1.2	4.6
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
BALTIMORE COUNTY, MD								
71	Arts, entertainment, & recreation	237	142 030	39 037	7 627	2 585	25.2	7.7
711	Performing arts, spectator sports, & related industries	65	37 709	7 483	1 036	200	14.1	4.5
7111	Performing arts companies	10	13 397	1 224	279	60	4.0	1.0
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
7111102	Theater companies	5	D	D	D	b	D	D
7112	Spectator sports	14	2 735	634	129	39	30.1	33.7
71121	Spectator sports	14	2 735	634	129	39	30.1	33.7
7113	Promoters of performing arts, sports, & similar events	9	13 520	2 446	306	44	7.0	2.8
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
71151	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
711510	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
713	Amusement, gambling, & recreation industries	172	104 321	31 554	6 591	2 385	29.3	8.9
7131	Amusement parks & arcades	8	3 849	1 540	388	126	27.2	—
71312	Amusement arcades	8	3 849	1 540	388	126	27.2	—
713120	Amusement arcades	8	3 849	1 540	388	126	27.2	—
7139	Other amusement & recreation services	157	D	D	D	g	D	D
71391	Golf courses & country clubs	12	18 406	6 131	999	198	41.0	6.0
713910	Golf courses & country clubs	12	18 406	6 131	999	198	41.0	6.0
71393	Marinas	24	11 001	2 166	452	107	30.4	26.9
713930	Marinas	24	11 001	2 166	452	107	30.4	26.9
71394	Fitness & recreational sports centers	62	39 528	13 567	2 719	1 193	23.1	4.4
713940	Fitness & recreational sports centers	62	39 528	13 567	2 719	1 193	23.1	4.4
7139405	Roller skating rinks	2	D	D	D	c	D	D
71395	Bowling centers	23	14 617	4 268	1 163	442	2.7	15.8
713950	Bowling centers	23	14 617	4 268	1 163	442	2.7	15.8
71399	All other amusement & recreation industries	36	D	D	D	c	D	D
713990	All other amusement & recreation industries	36	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	9	D	D	D	b	D	D
CALVERT COUNTY, MD								
71	Arts, entertainment, & recreation	25	22 585	4 749	1 120	280	40.8	1.8
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71393	Marinas	13	11 391	3 127	715	122	20.1	—
713930	Marinas	13	11 391	3 127	715	122	20.1	—
CAROLINE COUNTY, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARROLL COUNTY, MD								
71	Arts, entertainment, & recreation	33	12 448	3 493	538	366	42.7	6.4
711	Performing arts, spectator sports, & related industries	9	1 284	187	48	19	51.6	17.7
713	Amusement, gambling, & recreation industries	24	11 164	3 306	490	347	41.7	5.2
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
CECIL COUNTY, MD								
71	Arts, entertainment, & recreation	41	16 106	4 798	945	319	33.4	3.3
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	35	D	D	D	e	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71393	Marinas	21	D	D	D	c	D	D
713930	Marinas	21	D	D	D	c	D	D
CHARLES COUNTY, MD								
71	Arts, entertainment, & recreation	22	11 012	2 924	600	315	22.7	3.1
713	Amusement, gambling, & recreation industries	19	10 704	2 863	584	306	20.5	3.2
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	2 278	760	204	137	49.1	5.1
713940	Fitness & recreational sports centers	7	2 278	760	204	137	49.1	5.1
DORCHESTER COUNTY, MD								
71	Arts, entertainment, & recreation	10	2 385	546	109	55	68.0	29.4
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
FREDERICK COUNTY, MD								
71	Arts, entertainment, & recreation	54	30 176	7 980	1 639	655	22.5	13.3
711	Performing arts, spectator sports, & related industries	13	11 948	2 238	478	134	14.9	.9
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	41	18 228	5 742	1 161	521	27.5	21.4
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	11	7 491	2 446	382	110	33.7	43.8
713910	Golf courses & country clubs	11	7 491	2 446	382	110	33.7	43.8
71394	Fitness & recreational sports centers	9	4 736	1 705	440	253	18.0	4.9
713940	Fitness & recreational sports centers	9	4 736	1 705	440	253	18.0	4.9
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
GARRETT COUNTY, MD								
71	Arts, entertainment, & recreation	11	8 547	2 578	769	263	34.5	.3
713	Amusement, gambling, & recreation industries	11	8 547	2 578	769	263	34.5	.3
7139	Other amusement & recreation services	10	D	D	D	e	D	D
HARFORD COUNTY, MD								
71	Arts, entertainment, & recreation	47	25 280	8 082	1 670	861	29.7	4.3
713	Amusement, gambling, & recreation industries	37	24 537	7 930	1 650	853	29.4	4.4
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71391	Golf courses & country clubs	5	7 275	2 489	466	251	22.1	—
713910	Golf courses & country clubs	5	7 275	2 489	466	251	22.1	—
71394	Fitness & recreational sports centers	15	10 872	3 902	822	436	25.7	2.5
713940	Fitness & recreational sports centers	15	10 872	3 902	822	436	25.7	2.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HOWARD COUNTY, MD								
71	Arts, entertainment, & recreation	66	61 681	20 413	4 552	1 042	12.3	11.2
711	Performing arts, spectator sports, & related industries	30	39 670	13 650	3 177	627	8.9	.3
7111	Performing arts companies	4	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7112	Spectator sports	12	28 713	11 089	2 512	484	3.3	.5
71121	Spectator sports	12	28 713	11 089	2 512	484	3.3	.5
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71391	Golf courses & country clubs	5	8 362	2 828	497	144	2.3	44.7
713910	Golf courses & country clubs	5	8 362	2 828	497	144	2.3	44.7
71394	Fitness & recreational sports centers	14	4 617	1 527	317	136	20.2	.9
713940	Fitness & recreational sports centers	14	4 617	1 527	317	136	20.2	.9
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
KENT COUNTY, MD								
71	Arts, entertainment, & recreation	25	16 562	4 333	966	206	34.1	3.7
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71393	Marinas	18	14 972	3 994	893	168	33.2	3.6
713930	Marinas	18	14 972	3 994	893	168	33.2	3.6
MONTGOMERY COUNTY, MD								
71	Arts, entertainment, & recreation	253	212 787	63 968	13 862	4 042	16.9	8.3
711	Performing arts, spectator sports, & related industries	107	106 884	28 092	5 613	1 022	11.5	2.5
7111	Performing arts companies	28	75 751	14 476	3 013	754	7.7	—
71111	Theater companies & dinner theaters	16	D	D	D	f	D	D
711110	Theater companies & dinner theaters	16	D	D	D	f	D	D
7111102	Theater companies	15	D	D	D	f	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	11	8 933	2 369	442	60	10.3	—
71141	Agents/managers for artists, athletes, & other public figures	11	8 933	2 369	442	60	10.3	—
711410	Agents/managers for artists, athletes, & other public figures	11	8 933	2 369	442	60	10.3	—
7115	Independent artists, writers, & performers	56	19 579	10 289	2 028	180	26.0	6.0
71151	Independent artists, writers, & performers	56	19 579	10 289	2 028	180	26.0	6.0
711510	Independent artists, writers, & performers	56	19 579	10 289	2 028	180	26.0	6.0
713	Amusement, gambling, & recreation industries	145	D	D	D	h	D	D
7131	Amusement parks & arcades	6	3 123	704	172	105	5.6	1.5
71312	Amusement arcades	6	3 123	704	172	105	5.6	1.5
713120	Amusement arcades	6	3 123	704	172	105	5.6	1.5
7139	Other amusement & recreation services	138	D	D	D	h	D	D
71391	Golf courses & country clubs	16	31 784	13 156	2 852	645	17.3	4.0
713910	Golf courses & country clubs	16	31 784	13 156	2 852	645	17.3	4.0
71394	Fitness & recreational sports centers	87	56 176	16 975	4 003	1 768	26.1	22.6
713940	Fitness & recreational sports centers	87	56 176	16 975	4 003	1 768	26.1	22.6
71395	Bowling centers	7	6 590	2 574	670	212	—	—
713950	Bowling centers	7	6 590	2 574	670	212	—	—
71399	All other amusement & recreation industries	26	7 197	2 149	457	250	44.2	12.2
713990	All other amusement & recreation industries	26	7 197	2 149	457	250	44.2	12.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PRINCE GEORGE'S COUNTY, MD								
71	Arts, entertainment, & recreation	137	313 996	116 039	38 636	2 781	3.7	2.5
711	Performing arts, spectator sports, & related industries	53	242 710	98 229	35 004	1 425	1.6	.8
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	26	134 895	82 895	31 343	827	1.9	.3
71121	Spectator sports	26	134 895	82 895	31 343	827	1.9	.3
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	22	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	21	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	84	71 286	17 810	3 632	1 356	10.9	8.5
7131	Amusement parks & arcades	6	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
71312	Amusement arcades	5	D	D	D	c	D	D
713120	Amusement arcades	5	D	D	D	c	D	D
7139	Other amusement & recreation services	77	D	D	D	g	D	D
71391	Golf courses & country clubs	9	11 391	3 945	728	294	1.3	6.4
713910	Golf courses & country clubs	9	11 391	3 945	728	294	1.3	6.4
71394	Fitness & recreational sports centers	36	21 089	4 201	1 095	529	25.9	16.4
713940	Fitness & recreational sports centers	36	21 089	4 201	1 095	529	25.9	16.4
7139405	Roller skating rinks	9	D	D	D	c	D	D
71395	Bowling centers	13	9 885	2 666	676	186	5.0	1.5
713950	Bowling centers	13	9 885	2 666	676	186	5.0	1.5
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
QUEEN ANNE'S COUNTY, MD								
71	Arts, entertainment, & recreation	26	12 263	3 112	611	221	16.1	22.6
713	Amusement, gambling, & recreation industries	22	11 123	2 594	556	201	16.0	24.9
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71393	Marinas	13	5 255	1 170	260	73	26.3	44.0
713930	Marinas	13	5 255	1 170	260	73	26.3	44.0
ST. MARY'S COUNTY, MD								
71	Arts, entertainment, & recreation	21	6 525	1 612	286	114	45.5	11.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
SOMERSET COUNTY, MD								
71	Arts, entertainment, & recreation	4	521	267	31	5	56.2	-
TALBOT COUNTY, MD								
71	Arts, entertainment, & recreation	22	5 599	1 373	355	95	33.1	1.3
713	Amusement, gambling, & recreation industries	17	5 429	1 329	342	90	31.4	.9
7139	Other amusement & recreation services	17	5 429	1 329	342	90	31.4	.9
71393	Marinas	10	4 454	1 116	248	46	24.7	-
713930	Marinas	10	4 454	1 116	248	46	24.7	-
WASHINGTON COUNTY, MD								
71	Arts, entertainment, & recreation	28	15 996	4 272	985	416	11.5	14.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5
713940	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5
WICOMICO COUNTY, MD								
71	Arts, entertainment, & recreation	19	6 509	1 353	220	130	14.0	20.7
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WORCESTER COUNTY, MD								
71	Arts, entertainment, & recreation	63	37 034	8 552	1 155	408	21.1	12.4
711	Performing arts, spectator sports, & related industries	4	1 470	197	11	5	13.7	—
713	Amusement, gambling, & recreation industries	59	35 564	8 355	1 144	403	21.4	12.9
7131	Amusement parks & arcades	14	12 113	3 086	351	75	34.0	.8
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	45	23 451	5 269	793	328	14.9	19.1
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71393	Marinas	4	4 643	707	89	24	37.9	34.1
713930	Marinas	4	4 643	707	89	24	37.9	34.1
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	21	7 680	1 677	163	56	13.4	5.7
713990	All other amusement & recreation industries	21	7 680	1 677	163	56	13.4	5.7
7139904	Miniature golf courses	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	4	3 289	893	92	25	2.1	7.8
BALTIMORE, MD (IC)								
71	Arts, entertainment, & recreation	107	338 740	168 519	20 244	2 147	2.9	2.5
711	Performing arts, spectator sports, & related industries	43	301 649	156 978	17 410	1 238	1.8	1.1
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	10	276 803	152 662	16 499	977	.3	1.1
71121	Spectator sports	10	276 803	152 662	16 499	977	.3	1.1
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	f	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
7115	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
71151	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
711510	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
713	Amusement, gambling, & recreation industries	64	37 091	11 541	2 834	909	12.0	13.6
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71393	Marinas	5	4 122	1 210	265	64	8.8	—
713930	Marinas	5	4 122	1 210	265	64	8.8	—
71394	Fitness & recreational sports centers	24	14 235	5 074	1 447	572	7.1	11.4
713940	Fitness & recreational sports centers	24	14 235	5 074	1 447	572	7.1	11.4
71399	All other amusement & recreation industries	21	10 412	3 461	711	119	16.3	2.1
713990	All other amusement & recreation industries	21	10 412	3 461	711	119	16.3	2.1
7139905	Coin-operated amusement devices (except slot machine operation) .	14	8 899	2 903	607	87	10.2	2.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN, MD								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ANNAPOLIS, MD								
71	Arts, entertainment, & recreation	34	16 472	4 369	940	296	26.3	10.9
711	Performing arts, spectator sports, & related industries	5	1 603	790	136	65	18.7	—
713	Amusement, gambling, & recreation industries	29	14 869	3 579	804	231	27.2	12.0
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71393	Marinas	20	11 669	2 516	547	99	33.2	15.1
713930	Marinas	20	11 669	2 516	547	99	33.2	15.1
71394	Fitness & recreational sports centers	4	2 207	836	203	108	—	1.2
713940	Fitness & recreational sports centers	4	2 207	836	203	108	—	1.2
BALTIMORE, MD (IC)								
71	Arts, entertainment, & recreation	107	338 740	168 519	20 244	2 147	2.9	2.5
711	Performing arts, spectator sports, & related industries	43	301 649	156 978	17 410	1 238	1.8	1.1
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	10	276 803	152 662	16 499	977	.3	1.1
71121	Spectator sports	10	276 803	152 662	16 499	977	.3	1.1
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	f	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
7115	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
71151	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
711510	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
713	Amusement, gambling, & recreation industries	64	37 091	11 541	2 834	909	12.0	13.6
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71393	Marinas	5	4 122	1 210	265	64	8.8	—
713930	Marinas	5	4 122	1 210	265	64	8.8	—
71394	Fitness & recreational sports centers	24	14 235	5 074	1 447	572	7.1	11.4
713940	Fitness & recreational sports centers	24	14 235	5 074	1 447	572	7.1	11.4
71399	All other amusement & recreation industries	21	10 412	3 461	711	119	16.3	2.1
713990	All other amusement & recreation industries	21	10 412	3 461	711	119	16.3	2.1
7139905	Coin-operated amusement devices (except slot machine operation)	14	8 899	2 903	607	87	10.2	2.4
BEL AIR, MD								
71	Arts, entertainment, & recreation	6	7 530	2 821	641	313	3.4	9.2
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	3	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	e	D	D
713940	Fitness & recreational sports centers	2	D	D	D	e	D	D
BERLIN, MD								
71	Arts, entertainment, & recreation	3	105	21	6	6	77.1	22.9
BOWIE, MD								
71	Arts, entertainment, & recreation	18	17 915	6 624	1 394	209	13.3	7.2
711	Performing arts, spectator sports, & related industries	14	13 214	5 166	1 085	118	2.8	9.7
7112	Spectator sports	8	D	D	D	c	D	D
71121	Spectator sports	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	4 701	1 458	309	91	42.8	—
7139	Other amusement & recreation services	4	4 701	1 458	309	91	42.8	—
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BRENTWOOD, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMBRIDGE, MD								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
CAPITOL HEIGHTS, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHESAPEAKE BEACH, MD								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
CHESTERTOWN, MD								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHEVERLY, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
CHEVY CHASE, MD								
71	Arts, entertainment, & recreation	3	425	134	101	3	D	—
COLLEGE PARK, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CRISFIELD, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CUMBERLAND, MD								
71	Arts, entertainment, & recreation	11	1 621	429	58	51	22.9	—
EASTON, MD								
71	Arts, entertainment, & recreation	6	614	197	91	38	39.7	8.1
ELKTON, MD								
71	Arts, entertainment, & recreation	10	3 636	1 265	254	110	14.6	8.3
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
FREDERICK, MD								
71	Arts, entertainment, & recreation	26	17 294	4 114	947	401	21.3	1.3
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
FROSTBURG, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRUITLAND, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GAITHERSBURG, MD								
71	Arts, entertainment, & recreation	20	15 318	4 304	1 053	458	11.8	22.9
713	Amusement, gambling, & recreation industries	15	14 385	4 085	1 018	449	11.7	24.1
7139	Other amusement & recreation services	15	14 385	4 085	1 018	449	11.7	24.1
71394	Fitness & recreational sports centers	7	6 547	1 870	468	213	19.4	47.0
713940	Fitness & recreational sports centers	7	6 547	1 870	468	213	19.4	47.0
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	2 428	458	115	69	17.0	16.2
713990	All other amusement & recreation industries	5	2 428	458	115	69	17.0	16.2
GREENBELT, MD								
71	Arts, entertainment, & recreation	7	7 906	1 991	485	174	.6	-
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
HAGERSTOWN, MD								
71	Arts, entertainment, & recreation	13	7 155	1 238	237	135	7.2	3.2
711	Performing arts, spectator sports, & related industries	3	2 341	449	43	26	-	-
713	Amusement, gambling, & recreation industries	10	4 814	789	194	109	10.8	4.8
HAMPSTEAD, MD *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
HAMPSTEAD, MD (BALTIMORE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMPSTEAD, MD (CARROLL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAVRE DE GRACE, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HYATTSVILLE, MD								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
LA PLATA, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAUREL, MD								
71	Arts, entertainment, & recreation	18	12 627	3 463	836	370	19.3	30.1
711	Performing arts, spectator sports, & related industries	6	3 129	1 071	231	78	8.8	-
7112	Spectator sports	6	3 129	1 071	231	78	8.8	-
71121	Spectator sports	6	3 129	1 071	231	78	8.8	-
711219	Other spectator sports	6	3 129	1 071	231	78	8.8	-
713	Amusement, gambling, & recreation industries	12	9 498	2 392	605	292	22.7	40.1
7139	Other amusement & recreation services	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	5	4 142	961	326	127	41.0	59.0
713940	Fitness & recreational sports centers	5	4 142	961	326	127	41.0	59.0
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
MOUNT AIRY, MD *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MOUNT AIRY, MD (CARROLL COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW CARROLLTON, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OCEAN CITY, MD								
71	Arts, entertainment, & recreation	41	23 034	5 229	570	168	18.6	9.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	c	D	D
7131	Amusement parks & arcades	10	10 151	2 723	299	65	27.4	.7
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	28	D	D	D	b	D	D
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
7139904	Miniature golf courses	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	3 289	893	92	25	2.1	7.8
PERRYVILLE, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POCOMOKE CITY, MD								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
POOLESVILLE, MD								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ROCKVILLE, MD								
71	Arts, entertainment, & recreation	32	63 887	14 841	3 231	828	2.3	.6
711	Performing arts, spectator sports, & related industries	18	D	D	D	f	D	D
7111	Performing arts companies	7	D	D	D	f	D	D
71111	Theater companies & dinner theaters	7	D	D	D	f	D	D
711110	Theater companies & dinner theaters	7	D	D	D	f	D	D
7111102	Theater companies	7	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 233	942	243	116	33.7	5.1
713940	Fitness & recreational sports centers	8	2 233	942	243	116	33.7	5.1
SALISBURY, MD								
71	Arts, entertainment, & recreation	13	2 882	631	140	69	29.1	45.5
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
TAKOMA PARK, MD *								
71	Arts, entertainment, & recreation	4	361	97	19	6	83.4	—
TAKOMA PARK, MD (MONTGOMERY COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TAKOMA PARK, MD (PRINCE GEORGE'S COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TANEYTOWN, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
THURMONT, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WALKERSVILLE, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WESTMINSTER, MD								
71	Arts, entertainment, & recreation	8	3 814	1 284	106	125	10.3	—
713	Amusement, gambling, & recreation industries	5	3 719	1 263	101	122	9.9	—
7139	Other amusement & recreation services	4	D	D	D	c	D	D
BALANCE OF ALLEGANY COUNTY, MD								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
BALANCE OF ANNE ARUNDEL COUNTY, MD								
71	Arts, entertainment, & recreation	150	92 477	21 290	4 668	1 685	17.9	5.5
711	Performing arts, spectator sports, & related industries	22	7 768	2 383	336	173	14.5	8.8
7111	Performing arts companies	7	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	1 552	440	40	69	—	15.3
711110	Theater companies & dinner theaters	4	1 552	440	40	69	—	15.3
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	128	84 709	18 907	4 332	1 512	18.2	5.1
7132	Gambling industries	6	D	D	D	c	D	D
71329	Other gambling industries	6	D	D	D	c	D	D
713290	Other gambling industries	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	c	D	D
7139	Other amusement & recreation services	119	D	D	D	g	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71393	Marinas	49	25 506	5 766	1 182	242	31.1	4.2
713930	Marinas	49	25 506	5 766	1 182	242	31.1	4.2
71394	Fitness & recreational sports centers	36	17 753	6 129	1 423	665	22.1	14.2
713940	Fitness & recreational sports centers	36	17 753	6 129	1 423	665	22.1	14.2
71395	Bowling centers	13	9 120	2 484	773	243	1.2	4.6
713950	Bowling centers	13	9 120	2 484	773	243	1.2	4.6
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
BALANCE OF BALTIMORE COUNTY, MD								
71	Arts, entertainment, & recreation	236	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	65	37 709	7 483	1 036	200	14.1	4.5
7111	Performing arts companies	10	13 397	1 224	279	60	4.0	1.0
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
7111102	Theater companies	5	D	D	D	b	D	D
7112	Spectator sports	14	2 735	634	129	39	30.1	33.7
71121	Spectator sports	14	2 735	634	129	39	30.1	33.7
7113	Promoters of performing arts, sports, & similar events	9	13 520	2 446	306	44	7.0	2.8
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
71151	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
711510	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
713	Amusement, gambling, & recreation industries	171	D	D	D	g	D	D
7131	Amusement parks & arcades	8	3 849	1 540	388	126	27.2	—
71312	Amusement arcades	8	3 849	1 540	388	126	27.2	—
713120	Amusement arcades	8	3 849	1 540	388	126	27.2	—
7139	Other amusement & recreation services	156	D	D	D	g	D	D
71391	Golf courses & country clubs	11	D	D	D	c	D	D
713910	Golf courses & country clubs	11	D	D	D	c	D	D
71393	Marinas	24	11 001	2 166	452	107	30.4	26.9
713930	Marinas	24	11 001	2 166	452	107	30.4	26.9
71394	Fitness & recreational sports centers	62	39 528	13 567	2 719	1 193	23.1	4.4
713940	Fitness & recreational sports centers	62	39 528	13 567	2 719	1 193	23.1	4.4
7139405	Roller skating rinks	2	D	D	D	c	D	D
71395	Bowling centers	23	14 617	4 268	1 163	442	2.7	15.8
713950	Bowling centers	23	14 617	4 268	1 163	442	2.7	15.8
71399	All other amusement & recreation industries	36	D	D	D	c	D	D
713990	All other amusement & recreation industries	36	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CALVERT COUNTY, MD								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71393	Marinas	13	11 391	3 127	715	122	20.1	—
713930	Marinas	13	11 391	3 127	715	122	20.1	—
BALANCE OF CAROLINE COUNTY, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, MD								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	5 473	1 550	299	175	45.5	7.3
7139	Other amusement & recreation services	15	5 473	1 550	299	175	45.5	7.3
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
BALANCE OF CECIL COUNTY, MD								
71	Arts, entertainment, & recreation	30	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	c	D	D
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71393	Marinas	19	D	D	D	c	D	D
713930	Marinas	19	D	D	D	c	D	D
BALANCE OF CHARLES COUNTY, MD								
71	Arts, entertainment, & recreation	21	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	2 278	760	204	137	49.1	5.1
713940	Fitness & recreational sports centers	7	2 278	760	204	137	49.1	5.1
BALANCE OF DORCHESTER COUNTY, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FREDERICK COUNTY, MD								
71	Arts, entertainment, & recreation	26	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71391	Golf courses & country clubs	7	6 701	2 180	345	97	27.5	49.0
713910	Golf courses & country clubs	7	6 701	2 180	345	97	27.5	49.0
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF GARRETT COUNTY, MD								
71	Arts, entertainment, & recreation	11	8 547	2 578	769	263	34.5	.3
713	Amusement, gambling, & recreation industries	11	8 547	2 578	769	263	34.5	.3
7139	Other amusement & recreation services	10	D	D	D	e	D	D
BALANCE OF HARFORD COUNTY, MD								
71	Arts, entertainment, & recreation	37	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 275	2 489	466	251	22.1	—
713910	Golf courses & country clubs	5	7 275	2 489	466	251	22.1	—
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HOWARD COUNTY, MD								
71	Arts, entertainment, & recreation	66	61 681	20 413	4 552	1 042	12.3	11.2
711	Performing arts, spectator sports, & related industries	30	39 670	13 650	3 177	627	8.9	.3
7111	Performing arts companies	4	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7112	Spectator sports	12	28 713	11 089	2 512	484	3.3	.5
71121	Spectator sports	12	28 713	11 089	2 512	484	3.3	.5
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71391	Golf courses & country clubs	5	8 362	2 828	497	144	2.3	44.7
713910	Golf courses & country clubs	5	8 362	2 828	497	144	2.3	44.7
71394	Fitness & recreational sports centers	14	4 617	1 527	317	136	20.2	.9
713940	Fitness & recreational sports centers	14	4 617	1 527	317	136	20.2	.9
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
BALANCE OF KENT COUNTY, MD								
71	Arts, entertainment, & recreation	22	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	17	D	D	D	c	D	D
713930	Marinas	17	D	D	D	c	D	D
BALANCE OF MONTGOMERY COUNTY, MD								
71	Arts, entertainment, & recreation	193	132 674	44 549	9 440	2 723	24.3	10.3
711	Performing arts, spectator sports, & related industries	77	D	D	D	e	D	D
7111	Performing arts companies	20	D	D	D	e	D	D
71111	Theater companies & dinner theaters	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters	8	D	D	D	c	D	D
7111102	Theater companies	7	D	D	D	c	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers	42	D	D	D	c	D	D
71151	Independent artists, writers, & performers	42	D	D	D	c	D	D
711510	Independent artists, writers, & performers	42	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	116	D	D	D	g	D	D
7139	Other amusement & recreation services	110	D	D	D	g	D	D
71391	Golf courses & country clubs	14	D	D	D	f	D	D
713910	Golf courses & country clubs	14	D	D	D	f	D	D
71394	Fitness & recreational sports centers	71	D	D	D	g	D	D
713940	Fitness & recreational sports centers	71	D	D	D	g	D	D
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PRINCE GEORGE'S COUNTY, MD								
71	Arts, entertainment, & recreation	85	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	27	D	D	D	g	D	D
7111	Performing arts companies	7	D	D	D	a	D	D
7112	Spectator sports	12	D	D	D	f	D	D
71121	Spectator sports	12	D	D	D	f	D	D
711211	Sports teams & clubs	2	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	58	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	25	D	D	D	e	D	D
713940	Fitness & recreational sports centers	25	D	D	D	e	D	D
7139405	Roller skating rinks	9	D	D	D	c	D	D
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
BALANCE OF QUEEN ANNE'S COUNTY, MD								
71	Arts, entertainment, & recreation	26	12 263	3 112	611	221	16.1	22.6
713	Amusement, gambling, & recreation industries	22	11 123	2 594	556	201	16.0	24.9
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71393	Marinas	13	5 255	1 170	260	73	26.3	44.0
713930	Marinas	13	5 255	1 170	260	73	26.3	44.0
BALANCE OF ST. MARY'S COUNTY, MD								
71	Arts, entertainment, & recreation	21	6 525	1 612	286	114	45.5	11.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
BALANCE OF SOMERSET COUNTY, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TALBOT COUNTY, MD								
71	Arts, entertainment, & recreation	16	4 985	1 176	264	57	32.3	.4
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71393	Marinas	10	4 454	1 116	248	46	24.7	—
713930	Marinas	10	4 454	1 116	248	46	24.7	—
BALANCE OF WASHINGTON COUNTY, MD								
71	Arts, entertainment, & recreation	15	8 841	3 034	748	281	14.9	23.9
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
BALANCE OF WICOMICO COUNTY, MD								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF WORCESTER COUNTY, MD								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MARYLAND

Hampstead is in Baltimore and Carroll Counties.

Mount Airy is in Carroll and Frederick Counties.

Takoma Park is in Montgomery and Prince George's Counties.

Appendix E. Metropolitan Areas

MARYLAND

Baltimore, MD PMSA

Anne Arundel County, MD
Baltimore County, MD
Carroll County, MD
Harford County, MD
Howard County, MD
Queen Anne's County, MD
Baltimore, MD (IC)

Cumberland, MD—WV MSA

Allegany County, MD
Mineral County, WV

Hagerstown, MD PMSA

Washington County, MD

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA

Atlantic—Cape May, NJ PMSA
Atlantic County, NJ
Cape May County, NJ
Philadelphia, PA—NJ PMSA
Burlington County, NJ
Camden County, NJ
Gloucester County, NJ
Salem County, NJ
Bucks County, PA
Chester County, PA
Delaware County, PA
Montgomery County, PA
Philadelphia County, PA
Vineland—Millville—Bridgeton, NJ PMSA
Cumberland County, NJ
Wilmington—Newark, DE—MD PMSA
New Castle County, DE
Cecil County, MD

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA
Anne Arundel County, MD
Baltimore County, MD
Carroll County, MD
Harford County, MD

**Washington—Baltimore, DC—MD—VA—WV
CMSA—Con.**

Baltimore, MD PMSA—Con.

Howard County, MD

Queen Anne's County, MD

Baltimore, MD (IC)

Hagerstown, MD PMSA

Washington County, MD

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Fauquier County, VA

**Washington—Baltimore, DC—MD—VA—WV
CMSA—Con.**

Washington, DC—MD—VA—WV PMSA—Con.

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Maine

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAINE								
71	Arts, entertainment, & recreation	524	254 412	64 043	14 180	5 456	22.3	5.3
711	Performing arts, spectator sports, & related industries	84	65 272	8 773	1 738	646	8.0	10.2
7111	Performing arts companies	18	4 609	1 199	180	173	28.1	—
71111	Theater companies & dinner theaters	5	1 358	558	44	128	11.5	—
711110	Theater companies & dinner theaters	5	1 358	558	44	128	11.5	—
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	3	D	D	D	a	D	D
7111103	Dinner theaters	1	D	D	D	a	D	D
71113	Musical groups & artists	13	3 251	641	136	45	35.1	—
711130	Musical groups & artists	13	3 251	641	136	45	35.1	—
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	11	D	D	D	b	D	D
7112	Spectator sports	26	22 980	5 915	1 242	422	9.4	27.5
71121	Spectator sports	26	22 980	5 915	1 242	422	9.4	27.5
711211	Sports teams & clubs	3	D	D	D	b	D	D
7112112	Baseball clubs	2	D	D	D	b	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
711212	Racetracks	11	12 249	3 185	603	327	1.3	45.1
7112122	Auto racetrack operation	6	D	D	D	b	D	D
7112123	Horse racetrack operation	5	D	D	D	c	D	D
711219	Other spectator sports	12	D	D	D	b	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	8	2 699	412	54	24	66.7	28.9
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	30	D	D	D	b	D	D
71151	Independent artists, writers, & performers	30	D	D	D	b	D	D
711510	Independent artists, writers, & performers	30	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	5	1 876	572	47	21	10.3	10.2
7121	Museums, historical sites, & similar institutions	5	1 876	572	47	21	10.3	10.2
71211	Museums	1	D	D	D	a	D	D
712110	Museums	1	D	D	D	a	D	D
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	435	187 264	54 698	12 395	4 789	27.4	3.5
7131	Amusement parks & arcades	23	9 457	2 731	191	83	9.5	1.2
71311	Amusement & theme parks	6	5 316	1 676	98	27	—	1.2
713110	Amusement & theme parks	6	5 316	1 676	98	27	—	1.2
7131101	Waterparks	3	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	a	D	D
71312	Amusement arcades	17	4 141	1 055	93	56	21.7	1.1
713120	Amusement arcades	17	4 141	1 055	93	56	21.7	1.1
7132	Gambling industries	6	2 000	267	58	30	10.4	16.6
71329	Other gambling industries	6	2 000	267	58	30	10.4	16.6
713290	Other gambling industries	6	2 000	267	58	30	10.4	16.6
7132902	Lottery, bingo, bookie, & other betting operation	6	2 000	267	58	30	10.4	16.6
7139	Other amusement & recreation services	406	175 807	51 700	12 146	4 676	28.5	3.4
71391	Golf courses & country clubs	67	22 496	6 851	755	244	39.1	8.6
713910	Golf courses & country clubs	67	22 496	6 851	755	244	39.1	8.6
71392	Skiing facilities	12	49 261	17 750	5 966	2 346	.2	.5
713920	Skiing facilities	12	49 261	17 750	5 966	2 346	.2	.5
71393	Marinas	85	45 731	11 699	2 388	454	40.3	3.2
713930	Marinas	85	45 731	11 699	2 388	454	40.3	3.2
71394	Fitness & recreational sports centers	108	24 740	7 368	1 694	996	43.2	4.6
713940	Fitness & recreational sports centers	108	24 740	7 368	1 694	996	43.2	4.6
7139404	Ice skating rinks	3	1 164	288	66	32	—	—
7139405	Roller skating rinks	12	2 654	639	176	113	15.7	26.8
71395	Bowling centers	35	9 977	2 284	652	266	26.1	6.9
713950	Bowling centers	35	9 977	2 284	652	266	26.1	6.9
71399	All other amusement & recreation industries	99	23 602	5 748	691	370	40.3	2.5
713990	All other amusement & recreation industries	99	23 602	5 748	691	370	40.3	2.5
7139901	Dance studios & halls	6	632	109	22	6	41.5	—
7139902	Concession operators of amusement devices & rides	10	2 265	676	58	27	33.9	1.0
7139904	Miniature golf courses	16	3 099	571	98	45	40.4	2.7
7139905	Coin-operated amusement devices (except slot machine operation)	8	3 406	685	101	51	.2	1.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MAINE									
71	Arts, entertainment, & recreation	214	72 096	69 078	25 741	4 414	1 676	26.6	3.7
711	Performing arts, spectator sports, & related industries	44	17 069	16 698	4 731	800	476	11.9	4.4
7111	Performing arts companies	27	8 665	8 597	3 231	660	250	15.2	6.4
71111	Theater companies & dinner theaters	16	4 959	4 891	1 804	316	117	24.1	10.1
711110	Theater companies & dinner theaters	16	4 959	4 891	1 804	316	117	24.1	10.1
7111102	Theater companies	16	4 959	4 891	1 804	316	117	24.1	10.1
71112	Dance companies	2	D	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	D	a	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7111309	Other music groups & artists	5	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	17	8 404	8 101	1 500	140	226	8.5	2.2
71131	Promoters of performing arts, sports, & similar events w/facility	6	944	957	241	54	19	24.6	19.8
711310	Promoters of performing arts, sports, & similar events w/facility	6	944	957	241	54	19	24.6	19.8
71132	Promoters of performing arts, sports, & similar events w/o facil	11	7 460	7 144	1 259	86	207	6.5	—
711320	Promoters of performing arts, sports, & similar events w/o facil	11	7 460	7 144	1 259	86	207	6.5	—
712	Museums, historical sites, & similar institutions	79	21 332	18 709	6 433	1 361	358	34.8	3.3
7121	Museums, historical sites, & similar institutions	79	21 332	18 709	6 433	1 361	358	34.8	3.3
71211	Museums	54	15 016	13 667	4 788	1 046	244	30.8	2.1
712110	Museums	54	15 016	13 667	4 788	1 046	244	30.8	2.1
71212	Historical sites	10	4 078	2 956	859	178	70	46.1	—
712120	Historical sites	10	4 078	2 956	859	178	70	46.1	—
71213	Zoos & botanical gardens	7	963	860	296	45	18	51.3	2.3
712130	Zoos & botanical gardens	7	963	860	296	45	18	51.3	2.3
71219	Nature parks & other similar institutions	8	1 275	1 226	490	92	26	33.3	28.6
712190	Nature parks & other similar institutions	8	1 275	1 226	490	92	26	33.3	28.6
713	Amusement, gambling, & recreation industries	91	33 695	33 671	14 577	2 253	842	29.0	3.7
7139	Other amusement & recreation services	91	33 695	33 671	14 577	2 253	842	29.0	3.7
71391	Golf courses & country clubs	23	15 198	14 395	6 180	934	214	30.5	.1
713910	Golf courses & country clubs	23	15 198	14 395	6 180	934	214	30.5	.1
71394	Fitness & recreational sports centers	46	13 215	13 647	6 373	1 022	564	28.1	6.0
713940	Fitness & recreational sports centers	46	13 215	13 647	6 373	1 022	564	28.1	6.0
71399	All other amusement & recreation industries	22	5 282	5 629	2 024	297	64	26.7	8.3
713990	All other amusement & recreation industries	22	5 282	5 629	2 024	297	64	26.7	8.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BANGOR, ME MSA								
71	Arts, entertainment, & recreation	37	42 916	2 586	512	345	6.7	1.4
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers	3	D	D	D	a	D	D
71151	Independent artists, writers, & performers	3	D	D	D	a	D	D
711510	Independent artists, writers, & performers	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	c	D	D
713990	All other amusement & recreation industries	7	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA								
71	Arts, entertainment, & recreation	1 573	1 508 025	506 655	102 727	20 607	20.3	9.8
711	Performing arts, spectator sports, & related industries	389	D	D	D	h	D	D
7111	Performing arts companies	74	65 141	17 624	2 025	429	8.1	1.2
71111	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
711110	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
7111102	Theater companies	20	21 409	4 793	864	229	2.6	2.3
71113	Musical groups & artists	41	D	D	D	c	D	D
711130	Musical groups & artists	41	D	D	D	c	D	D
7111309	Other music groups & artists	40	39 606	11 764	945	122	7.8	.2
7112	Spectator sports	51	D	D	D	g	D	D
71121	Spectator sports	51	D	D	D	g	D	D
711211	Sports teams & clubs	8	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	5	D	D	D	e	D	D
711212	Racetracks	17	125 339	26 008	5 875	1 394	16.7	.8
7112121	Dog racetrack operation	6	67 464	12 233	2 573	760	.3	—
7112123	Horse racetrack operation	3	D	D	D	f	D	D
711219	Other spectator sports	26	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	56	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
71141	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
711410	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
7115	Independent artists, writers, & performers	148	D	D	D	f	D	D
71151	Independent artists, writers, & performers	148	D	D	D	f	D	D
711510	Independent artists, writers, & performers	148	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
71211	Museums	11	4 638	1 109	185	50	70.3	—
712110	Museums	11	4 638	1 109	185	50	70.3	—
713	Amusement, gambling, & recreation industries	1 167	D	D	D	j	D	D
7131	Amusement parks & arcades	69	D	D	D	f	D	D
71311	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
713110	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
71312	Amusement arcades	54	D	D	D	e	D	D
713120	Amusement arcades	54	D	D	D	e	D	D
7139	Other amusement & recreation services	1 089	711 602	205 381	41 405	15 105	29.7	7.6
71391	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
713910	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
71392	Skiing facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
713920	Skiing facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
71393	Marinas	100	61 077	14 024	2 664	516	33.0	.9
713930	Marinas	100	61 077	14 024	2 664	516	33.0	.9
71394	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
713940	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
7139404	Ice skating rinks	21	17 732	3 957	958	371	17.1	12.4
7139405	Roller skating rinks	22	5 998	1 883	491	273	33.8	1.5
71395	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
713950	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
71399	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
713990	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
7139901	Dance studios & halls	9	1 831	472	113	41	22.3	12.8
7139902	Concession operators of amusement devices & rides	15	2 876	904	44	28	27.5	—
7139904	Miniature golf courses	40	11 655	3 057	373	99	26.2	6.1
7139905	Coin-operated amusement devices (except slot machine operation)	44	34 384	8 722	2 098	476	36.9	4.5
Boston, MA-NH PMSA								

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON—WORCESTER—LAWRENCE, MA—NH—ME—CT CMSA—Con.								
Boston, MA—NH PMSA—Con.								
71	Arts, entertainment, & recreation	981	1 096 700	391 248	82 266	13 098	18.7	11.7
711	Performing arts, spectator sports, & related industries	296	638 421	259 375	55 437	3 815	9.5	13.6
7111	Performing arts companies	59	60 610	16 833	1 895	392	4.7	1.0
71111	Theater companies & dinner theaters	20	D	D	D	e	D	D
711110	Theater companies & dinner theaters	20	D	D	D	e	D	D
7111102	Theater companies	14	D	D	D	c	D	D
71113	Musical groups & artists	35	36 916	11 368	857	103	2.1	.5
711130	Musical groups & artists	35	36 916	11 368	857	103	2.1	.5
7111309	Other music groups & artists	34	D	D	D	c	D	D
7112	Spectator sports	30	328 722	198 241	43 695	1 549	6.7	21.9
71121	Spectator sports	30	328 722	198 241	43 695	1 549	6.7	21.9
711211	Sports teams & clubs	6	268 445	181 475	39 461	540	—	26.7
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	7	56 603	15 601	4 014	960	36.8	—
711219	Other spectator sports	17	3 674	1 165	220	49	36.8	7.0
7113	Promoters of performing arts, sports, & similar events	41	164 846	19 328	4 951	1 216	5.6	3.2
71131	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	31	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	31	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
71141	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
711410	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
7115	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
71151	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
711510	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
712	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
71211	Museums	9	D	D	D	b	D	D
712110	Museums	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	673	D	D	D	i	D	D
7131	Amusement parks & arcades	34	12 763	3 641	522	228	13.7	12.2
71312	Amusement arcades	27	8 109	1 944	437	201	15.1	5.8
713120	Amusement arcades	27	8 109	1 944	437	201	15.1	5.8
7139	Other amusement & recreation services	632	D	D	D	i	D	D
71391	Golf courses & country clubs	78	100 752	31 679	3 972	1 040	28.8	7.2
713910	Golf courses & country clubs	78	100 752	31 679	3 972	1 040	28.8	7.2
71393	Marinas	69	42 010	9 426	1 816	345	37.4	.8
713930	Marinas	69	42 010	9 426	1 816	345	37.4	.8
71394	Fitness & recreational sports centers	301	212 307	62 112	15 083	6 045	29.9	11.9
713940	Fitness & recreational sports centers	301	212 307	62 112	15 083	6 045	29.9	11.9
7139404	Ice skating rinks	15	14 075	3 066	732	243	8.8	11.7
7139405	Roller skating rinks	13	3 362	1 113	279	166	39.4	2.7
71395	Bowling centers	50	18 532	5 591	1 385	461	41.1	5.7
713950	Bowling centers	50	18 532	5 591	1 385	461	41.1	5.7
71399	All other amusement & recreation industries	129	62 685	17 260	3 556	949	35.0	6.8
713990	All other amusement & recreation industries	129	62 685	17 260	3 556	949	35.0	6.8
7139902	Concession operators of amusement devices & rides	9	D	D	D	b	D	D
7139904	Miniature golf courses	20	7 051	2 129	326	71	14.2	9.6
7139905	Coin-operated amusement devices (except slot machine operation)	19	20 954	5 498	1 373	323	50.6	7.3
Brockton, MA PMSA								
71	Arts, entertainment, & recreation	67	68 455	12 042	2 322	909	18.0	2.8
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	60	D	D	D	f	D	D
7139	Other amusement & recreation services	59	D	D	D	f	D	D
71391	Golf courses & country clubs	13	13 705	2 749	435	159	18.7	3.4
713910	Golf courses & country clubs	13	13 705	2 749	435	159	18.7	3.4
71394	Fitness & recreational sports centers	26	6 995	2 319	502	307	71.2	19.5
713940	Fitness & recreational sports centers	26	6 995	2 319	502	307	71.2	19.5
71395	Bowling centers	6	3 889	876	234	96	53.3	—
713950	Bowling centers	6	3 889	876	234	96	53.3	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Fitchburg–Leominster, MA PMSA								
71	Arts, entertainment, & recreation	28	9 213	3 161	417	163	40.3	.1
713	Amusement, gambling, & recreation industries	25	8 957	3 059	399	157	41.5	.1
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
Lawrence, MA–NH PMSA								
71	Arts, entertainment, & recreation	85	91 695	27 482	3 722	1 214	29.0	.2
711	Performing arts, spectator sports, & related industries	17	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	65	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71391	Golf courses & country clubs	12	22 706	6 954	833	278	18.5	–
713910	Golf courses & country clubs	12	22 706	6 954	833	278	18.5	–
71394	Fitness & recreational sports centers	25	13 598	4 305	1 012	452	15.1	1.1
713940	Fitness & recreational sports centers	25	13 598	4 305	1 012	452	15.1	1.1
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
Lowell, MA–NH PMSA								
71	Arts, entertainment, & recreation	65	34 347	10 285	2 167	853	37.1	20.5
711	Performing arts, spectator sports, & related industries	9	1 996	780	173	23	64.1	11.7
713	Amusement, gambling, & recreation industries	56	32 351	9 505	1 994	830	35.4	21.0
7139	Other amusement & recreation services	51	30 858	9 106	1 923	780	36.3	22.0
71391	Golf courses & country clubs	8	6 403	2 406	216	59	26.6	10.2
713910	Golf courses & country clubs	8	6 403	2 406	216	59	26.6	10.2
71394	Fitness & recreational sports centers	24	14 493	4 556	1 146	578	29.3	29.1
713940	Fitness & recreational sports centers	24	14 493	4 556	1 146	578	29.3	29.1
71399	All other amusement & recreation industries	15	5 505	1 061	184	47	37.7	12.0
713990	All other amusement & recreation industries	15	5 505	1 061	184	47	37.7	12.0
Manchester, NH PMSA								
71	Arts, entertainment, & recreation	51	28 467	7 997	1 833	620	24.1	1.9
711	Performing arts, spectator sports, & related industries	11	3 526	467	101	37	78.1	10.3
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	24 941	7 530	1 732	583	16.5	.7
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71312	Amusement arcades	3	D	D	D	b	D	D
713120	Amusement arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	3	5 138	1 765	375	86	D	–
713910	Golf courses & country clubs	3	5 138	1 765	375	86	D	–
71394	Fitness & recreational sports centers	11	3 629	1 619	375	220	46.7	.8
713940	Fitness & recreational sports centers	11	3 629	1 619	375	220	46.7	.8
71399	All other amusement & recreation industries	15	8 252	1 970	440	92	13.6	1.7
713990	All other amusement & recreation industries	15	8 252	1 970	440	92	13.6	1.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	6 556	1 372	337	60	10.3	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Nashua, NH PMSA								
71	Arts, entertainment, & recreation	49	43 218	15 120	2 242	505	9.1	1.6
711	Performing arts, spectator sports, & related industries	12	8 778	4 271	584	50	10.5	—
7115	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
71151	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
711510	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
713	Amusement, gambling, & recreation industries	37	34 440	10 849	1 658	455	8.8	2.0
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	9	20 866	6 861	744	145	5.1	—
713910	Golf courses & country clubs	9	20 866	6 861	744	145	5.1	—
71394	Fitness & recreational sports centers	14	8 000	2 589	647	212	15.1	8.6
713940	Fitness & recreational sports centers	14	8 000	2 589	647	212	15.1	8.6
71399	All other amusement & recreation industries	10	3 531	879	144	50	1.8	.4
713990	All other amusement & recreation industries	10	3 531	879	144	50	1.8	.4
New Bedford, MA PMSA								
71	Arts, entertainment, & recreation	45	19 693	5 854	1 092	392	36.1	5.4
713	Amusement, gambling, & recreation industries	44	D	D	D	e	D	D
7139	Other amusement & recreation services	42	D	D	D	e	D	D
71393	Marinas	14	9 312	2 897	603	92	21.8	—
713930	Marinas	14	9 312	2 897	603	92	21.8	—
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
Portsmouth–Rochester, NH–ME PMSA								
71	Arts, entertainment, & recreation	102	49 743	14 600	2 301	891	32.0	9.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	a	D	D
71121	Spectator sports	4	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	83	40 174	12 312	2 110	847	36.1	9.8
7131	Amusement parks & arcades	10	8 752	3 099	387	68	29.1	23.6
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	73	31 422	9 213	1 723	779	38.1	5.9
71391	Golf courses & country clubs	16	10 924	3 992	630	288	47.1	10.8
713910	Golf courses & country clubs	16	10 924	3 992	630	288	47.1	10.8
71393	Marinas	8	5 400	1 125	182	60	14.9	4.3
713930	Marinas	8	5 400	1 125	182	60	14.9	4.3
71394	Fitness & recreational sports centers	21	8 059	2 520	602	304	53.3	.3
713940	Fitness & recreational sports centers	21	8 059	2 520	602	304	53.3	.3
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
Worcester, MA–CT PMSA								
71	Arts, entertainment, & recreation	100	66 494	18 866	4 365	1 962	17.2	5.0
711	Performing arts, spectator sports, & related industries	15	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	84	59 166	15 519	3 552	1 642	17.2	5.2
7131	Amusement parks & arcades	8	4 212	1 040	100	50	5.7	—
7139	Other amusement & recreation services	76	54 954	14 479	3 452	1 592	18.1	5.6
71391	Golf courses & country clubs	16	17 510	5 198	608	254	22.4	11.0
713910	Golf courses & country clubs	16	17 510	5 198	608	254	22.4	11.0
71394	Fitness & recreational sports centers	35	16 873	4 899	1 130	468	24.3	5.9
713940	Fitness & recreational sports centers	35	16 873	4 899	1 130	468	24.3	5.9
71395	Bowling centers	8	3 558	1 079	248	123	22.1	—
713950	Bowling centers	8	3 558	1 079	248	123	22.1	—
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEWISTON—AUBURN, ME MSA								
71	Arts, entertainment, & recreation	25	7 957	2 400	658	392	32.5	8.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	21	4 171	1 230	390	285	62.0	—
PORTLAND, ME MSA								
71	Arts, entertainment, & recreation	113	56 989	14 858	2 949	1 037	21.3	11.5
711	Performing arts, spectator sports, & related industries	28	18 373	5 035	1 081	342	13.0	30.9
7112	Spectator sports	10	15 800	4 296	948	309	9.2	35.0
71121	Spectator sports	10	15 800	4 296	948	309	9.2	35.0
713	Amusement, gambling, & recreation industries	85	38 616	9 823	1 868	695	25.2	2.3
7131	Amusement parks & arcades	9	4 928	1 025	80	30	8.3	1.3
7139	Other amusement & recreation services	75	D	D	D	f	D	D
71391	Golf courses & country clubs	10	5 097	1 672	222	61	4.4	1.4
713910	Golf courses & country clubs	10	5 097	1 672	222	61	4.4	1.4
71393	Marinas	12	11 735	2 674	571	99	29.6	.1
713930	Marinas	12	11 735	2 674	571	99	29.6	.1
71394	Fitness & recreational sports centers	28	10 284	3 143	742	397	37.1	2.0
713940	Fitness & recreational sports centers	28	10 284	3 143	742	397	37.1	2.0
71395	Bowling centers	5	3 566	502	120	46	—	2.7
713950	Bowling centers	5	3 566	502	120	46	—	2.7
71399	All other amusement & recreation industries	20	D	D	D	b	D	D
713990	All other amusement & recreation industries	20	D	D	D	b	D	D
AREA OUTSIDE MAINE METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	337	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	41	D	D	D	c	D	D
7111	Performing arts companies	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	292	D	D	D	h	D	D
7131	Amusement parks & arcades	12	D	D	D	b	D	D
7139	Other amusement & recreation services	275	129 825	39 670	9 581	3 421	27.2	3.5
71391	Golf courses & country clubs	46	14 481	4 267	419	151	43.7	11.5
713910	Golf courses & country clubs	46	14 481	4 267	419	151	43.7	11.5
71392	Skiing facilities	11	D	D	D	g	D	D
713920	Skiing facilities	11	D	D	D	g	D	D
71393	Marinas	69	32 474	8 657	1 764	343	45.4	2.8
713930	Marinas	69	32 474	8 657	1 764	343	45.4	2.8
71394	Fitness & recreational sports centers	60	10 819	3 246	714	438	51.9	7.9
713940	Fitness & recreational sports centers	60	10 819	3 246	714	438	51.9	7.9
7139405	Roller skating rinks	7	1 446	247	66	47	21.2	49.2
71395	Bowling centers	24	D	D	D	c	D	D
713950	Bowling centers	24	D	D	D	c	D	D
71399	All other amusement & recreation industries	65	18 575	4 569	490	188	36.2	2.6
713990	All other amusement & recreation industries	65	18 575	4 569	490	188	36.2	2.6
7139902	Concession operators of amusement devices & rides	8	D	D	D	a	D	D
7139904	Miniature golf courses	11	1 573	294	47	19	15.1	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BANGOR, ME MSA									
71	Arts, entertainment, & recreation	9	5 193	4 323	1 361	268	158	2.5	2.8
713	Amusement, gambling, & recreation industries	5	3 851	2 968	1 044	192	141	—	3.7
7139	Other amusement & recreation services	5	3 851	2 968	1 044	192	141	—	3.7
71394	Fitness & recreational sports centers	1	D	D	D	D	D	D	D
713940	Fitness & recreational sports centers	1	D	D	D	D	c	D	D
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA									
71	Arts, entertainment, & recreation	538	602 246	559 204	213 702	43 908	11 943	14.7	7.7
711	Performing arts, spectator sports, & related industries	99	D	D	D	D	h	D	D
7111	Performing arts companies	76	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	40	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	40	D	D	D	D	e	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	37	D	D	D	D	e	D	D
71112	Dance companies	6	D	D	D	D	e	D	D
711120	Dance companies	6	D	D	D	D	e	D	D
71113	Musical groups & artists	29	62 775	60 649	23 846	5 873	812	1.3	.2
711130	Musical groups & artists	29	62 775	60 649	23 846	5 873	812	1.3	.2
7111301	Symphony orchestras & chamber music organizations	17	D	D	D	D	f	D	D
7111309	Other music groups & artists	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	23	57 158	54 634	10 401	2 469	1 382	4.6	4.5
71131	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	165	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	165	D	D	D	D	h	D	D
71211	Museums	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
712110	Museums	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
71212	Historical sites	42	D	D	D	D	f	D	D
712120	Historical sites	42	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	4	27 207	25 480	9 235	2 165	410	—	—
712130	Zoos & botanical gardens	4	27 207	25 480	9 235	2 165	410	—	—
713	Amusement, gambling, & recreation industries	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
7139	Other amusement & recreation services	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
71391	Golf courses & country clubs	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
713910	Golf courses & country clubs	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
71394	Fitness & recreational sports centers	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
713940	Fitness & recreational sports centers	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
71399	All other amusement & recreation industries	43	14 841	12 256	4 222	635	178	31.2	2.4
713990	All other amusement & recreation industries	43	14 841	12 256	4 222	635	178	31.2	2.4
Boston, MA-NH PMSA									
71	Arts, entertainment, & recreation	381	489 038	459 484	173 900	35 794	9 070	12.9	8.3
711	Performing arts, spectator sports, & related industries	72	160 488	155 724	49 028	11 449	2 731	2.0	4.9
7111	Performing arts companies	57	107 813	105 303	39 739	9 200	1 603	1.3	5.6
71111	Theater companies & dinner theaters	28	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	28	D	D	D	D	e	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	25	D	D	D	D	e	D	D
71112	Dance companies	5	D	D	D	D	e	D	D
711120	Dance companies	5	D	D	D	D	e	D	D
71113	Musical groups & artists	23	61 500	59 451	23 484	5 795	795	1.0	.2
711130	Musical groups & artists	23	61 500	59 451	23 484	5 795	795	1.0	.2
7111301	Symphony orchestras & chamber music organizations	12	D	D	D	D	f	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	15	52 675	50 421	9 289	2 249	1 128	3.3	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
	Boston, MA-NH PMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
712	Museums, historical sites, & similar institutions	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
7121	Museums, historical sites, & similar institutions	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
71211	Museums	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
712110	Museums	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
71212	Historical sites	31	D	D	D	D	e	D	D
712120	Historical sites	31	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
7139	Other amusement & recreation services	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
71391	Golf courses & country clubs	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
713910	Golf courses & country clubs	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
71394	Fitness & recreational sports centers	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
713940	Fitness & recreational sports centers	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
71399	All other amusement & recreation industries	30	12 998	10 480	3 645	521	128	31.0	2.0
713990	All other amusement & recreation industries	30	12 998	10 480	3 645	521	128	31.0	2.0
	Brockton, MA PMSA								
71	Arts, entertainment, & recreation	7	3 853	3 164	1 210	226	75	56.0	—
712	Museums, historical sites, & similar institutions	3	1 677	1 159	516	114	55	D	—
7121	Museums, historical sites, & similar institutions	3	1 677	1 159	516	114	55	D	—
713	Amusement, gambling, & recreation industries	4	2 176	2 005	694	112	20	34.7	—
7139	Other amusement & recreation services	4	2 176	2 005	694	112	20	34.7	—
	Fitchburg-Leominster, MA PMSA								
71	Arts, entertainment, & recreation	9	6 833	6 169	2 353	418	173	21.0	21.3
712	Museums, historical sites, & similar institutions	4	2 911	2 495	362	87	23	45.1	49.2
7121	Museums, historical sites, & similar institutions	4	2 911	2 495	362	87	23	45.1	49.2
713	Amusement, gambling, & recreation industries	5	3 922	3 674	1 991	331	150	3.0	.6
7139	Other amusement & recreation services	5	3 922	3 674	1 991	331	150	3.0	.6
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
	Lawrence, MA-NH PMSA								
71	Arts, entertainment, & recreation	13	6 626	6 522	2 689	629	327	17.3	1.8
713	Amusement, gambling, & recreation industries	10	D	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	e	D	D
	Lowell, MA-NH PMSA								
71	Arts, entertainment, & recreation	12	10 256	9 603	4 030	771	224	31.7	1.0
711	Performing arts, spectator sports, & related industries	1	D	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	6 701	6 302	2 440	388	136	42.4	—
7139	Other amusement & recreation services	8	6 701	6 302	2 440	388	136	42.4	—
71391	Golf courses & country clubs	3	D	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	b	D	D
	Manchester, NH PMSA								
71	Arts, entertainment, & recreation	14	6 240	5 990	2 391	567	132	18.0	21.9
711	Performing arts, spectator sports, & related industries	4	1 760	1 744	456	124	18	12.3	47.2
712	Museums, historical sites, & similar institutions	4	2 670	2 567	1 103	268	81	26.8	3.1
7121	Museums, historical sites, & similar institutions	4	2 670	2 567	1 103	268	81	26.8	3.1
713	Amusement, gambling, & recreation industries	6	1 810	1 679	832	175	33	10.7	25.0
7139	Other amusement & recreation services	6	1 810	1 679	832	175	33	10.7	25.0
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.									
Nashua, NH PMSA									
71	Arts, entertainment, & recreation	10	6 937	6 567	2 900	584	179	.6	3.0
713	Amusement, gambling, & recreation industries	4	5 468	5 296	2 401	496	147	—	—
7139	Other amusement & recreation services	4	5 468	5 296	2 401	496	147	—	—
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
New Bedford, MA PMSA									
71	Arts, entertainment, & recreation	18	15 502	15 783	4 250	705	312	41.3	13.6
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	9 137	9 149	3 481	516	246	12.8	19.4
7139	Other amusement & recreation services	11	9 137	9 149	3 481	516	246	12.8	19.4
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
Portsmouth–Rochester, NH–ME PMSA									
71	Arts, entertainment, & recreation	41	13 036	12 968	5 260	948	556	28.3	—
711	Performing arts, spectator sports, & related industries	10	3 986	4 044	1 186	231	275	7.0	—
7111	Performing arts companies	5	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	19	3 949	4 034	1 841	346	116	27.3	—
7121	Museums, historical sites, & similar institutions	19	3 949	4 034	1 841	346	116	27.3	—
71211	Museums	14	D	D	D	D	b	D	D
712110	Museums	14	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	5 101	4 890	2 233	371	165	45.7	—
7139	Other amusement & recreation services	12	5 101	4 890	2 233	371	165	45.7	—
71394	Fitness & recreational sports centers	8	3 233	3 113	1 492	247	118	60.8	—
713940	Fitness & recreational sports centers	8	3 233	3 113	1 492	247	118	60.8	—
Worcester, MA–CT PMSA									
71	Arts, entertainment, & recreation	33	43 925	32 954	14 719	3 266	895	14.1	.5
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	26 924	16 584	6 981	1 603	394	6.4	.7
7121	Museums, historical sites, & similar institutions	9	26 924	16 584	6 981	1 603	394	6.4	.7
71211	Museums	5	D	D	D	D	c	D	D
712110	Museums	5	D	D	D	D	c	D	D
71212	Historical sites	1	D	D	D	D	e	D	D
712120	Historical sites	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 318	7 084	2 783	430	81	22.1	—
713910	Golf courses & country clubs	5	7 318	7 084	2 783	430	81	22.1	—
71394	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
LEWISTON–AUBURN, ME MSA									
71	Arts, entertainment, & recreation	7	2 201	2 256	1 131	208	94	35.9	1.1
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PORTLAND, ME MSA									
71	Arts, entertainment, & recreation	44	25 662	24 687	9 823	1 983	501	25.4	2.3
711	Performing arts, spectator sports, & related industries	17	6 589	6 517	2 321	534	199	29.5	1.6
7111	Performing arts companies	13	4 769	4 738	1 955	477	187	27.5	2.2
71111	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	10	7 018	6 066	1 925	485	107	41.6	—
7121	Museums, historical sites, & similar institutions	10	7 018	6 066	1 925	485	107	41.6	—
71211	Museums	6	D	D	D	D	b	D	D
712110	Museums	6	D	D	D	D	b	D	D
71212	Historical sites	3	D	D	D	D	b	D	D
712120	Historical sites	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	12 055	12 104	5 577	964	195	13.8	3.9
7139	Other amusement & recreation services	17	12 055	12 104	5 577	964	195	13.8	3.9
71391	Golf courses & country clubs	5	9 092	8 578	4 090	712	168	13.2	—
713910	Golf courses & country clubs	5	9 092	8 578	4 090	712	168	13.2	—
71399	All other amusement & recreation industries	3	D	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	D	a	D	D
AREA OUTSIDE MAINE METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	145	D	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	22	8 923	8 587	2 013	171	234	1.0	6.9
7111	Performing arts companies	9	2 339	2 265	879	88	20	—	18.5
71111	Theater companies & dinner theaters	7	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	13	6 584	6 322	1 134	83	214	1.3	2.8
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	60	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	60	D	D	D	D	c	D	D
71211	Museums	42	D	D	D	D	c	D	D
712110	Museums	42	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	63	14 741	15 474	6 365	851	421	42.2	4.2
7139	Other amusement & recreation services	63	14 741	15 474	6 365	851	421	42.2	4.2
71394	Fitness & recreational sports centers	33	7 867	9 012	4 427	664	358	30.3	7.5
713940	Fitness & recreational sports centers	33	7 867	9 012	4 427	664	358	30.3	7.5
71399	All other amusement & recreation industries	14	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANDROSCOGGIN COUNTY, ME								
71	Arts, entertainment, & recreation	27	8 395	2 590	688	404	35.7	8.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AROOSTOOK COUNTY, ME								
71	Arts, entertainment, & recreation	24	2 403	528	123	90	44.9	19.8
713	Amusement, gambling, & recreation industries	20	D	D	D	b	D	D
7139	Other amusement & recreation services	19	D	D	D	b	D	D
CUMBERLAND COUNTY, ME								
71	Arts, entertainment, & recreation	133	66 050	17 246	3 756	1 400	21.7	11.2
711	Performing arts, spectator sports, & related industries	28	18 053	5 049	1 081	342	11.5	31.4
7112	Spectator sports	11	D	D	D	e	D	D
71121	Spectator sports	11	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	105	47 997	12 197	2 675	1 058	25.6	3.6
7139	Other amusement & recreation services	100	D	D	D	g	D	D
71391	Golf courses & country clubs	12	5 955	2 057	229	63	18.2	1.2
713910	Golf courses & country clubs	12	5 955	2 057	229	63	18.2	1.2
71393	Marinas	21	16 638	3 580	688	132	34.4	.1
713930	Marinas	21	16 638	3 580	688	132	34.4	.1
71394	Fitness & recreational sports centers	33	11 571	3 455	856	463	32.4	7.9
713940	Fitness & recreational sports centers	33	11 571	3 455	856	463	32.4	7.9
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	7	4 524	746	188	78	—	5.8
713950	Bowling centers	7	4 524	746	188	78	—	5.8
71399	All other amusement & recreation industries	26	D	D	D	b	D	D
713990	All other amusement & recreation industries	26	D	D	D	b	D	D
FRANKLIN COUNTY, ME								
71	Arts, entertainment, & recreation	7	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	f	D	D
7139	Other amusement & recreation services	6	D	D	D	f	D	D
HANCOCK COUNTY, ME								
71	Arts, entertainment, & recreation	49	14 292	4 543	852	194	41.7	3.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	a	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	38	12 236	4 048	804	184	45.7	1.5
7139	Other amusement & recreation services	37	D	D	D	c	D	D
71393	Marinas	19	8 801	3 063	691	110	48.5	1.7
713930	Marinas	19	8 801	3 063	691	110	48.5	1.7
KENNEBEC COUNTY, ME								
71	Arts, entertainment, & recreation	41	14 016	3 602	568	290	30.8	10.7
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	38	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	4 027	1 362	261	167	50.7	.6
713940	Fitness & recreational sports centers	13	4 027	1 362	261	167	50.7	.6
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
KNOX COUNTY, ME								
71	Arts, entertainment, & recreation	22	5 631	1 532	331	71	27.7	8.1
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
71393	Marinas	8	3 851	972	204	39	14.4	11.8
713930	Marinas	8	3 851	972	204	39	14.4	11.8
LINCOLN COUNTY, ME								
71	Arts, entertainment, & recreation	27	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	b	D	D
7139	Other amusement & recreation services	24	D	D	D	b	D	D
71393	Marinas	14	4 459	1 046	229	47	58.8	.2
713930	Marinas	14	4 459	1 046	229	47	58.8	.2
OXFORD COUNTY, ME								
71	Arts, entertainment, & recreation	25	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	g	D	D
7139	Other amusement & recreation services	20	D	D	D	g	D	D
71392	Skiing facilities	2	D	D	D	g	D	D
713920	Skiing facilities	2	D	D	D	g	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PENOBSCOT COUNTY, ME								
71	Arts, entertainment, & recreation	45	43 381	2 644	510	366	7.7	.7
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	e	D	D
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	1 852	571	148	122	7.7	3.8
713940	Fitness & recreational sports centers	12	1 852	571	148	122	7.7	3.8
71399	All other amusement & recreation industries	8	D	D	D	c	D	D
713990	All other amusement & recreation industries	8	D	D	D	c	D	D
PISCATAQUIS COUNTY, ME								
71	Arts, entertainment, & recreation	3	203	45	—	—	D	—
SAGadahoc COUNTY, ME								
71	Arts, entertainment, & recreation	12	3 995	1 334	310	78	24.2	1.0
713	Amusement, gambling, & recreation industries	9	3 478	1 082	256	74	22.7	1.2
7139	Other amusement & recreation services	8	D	D	D	b	D	D
SOMERSET COUNTY, ME								
71	Arts, entertainment, & recreation	24	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	8 848	2 426	259	85	47.8	4.1
713990	All other amusement & recreation industries	12	8 848	2 426	259	85	47.8	4.1
WALDO COUNTY, ME								
71	Arts, entertainment, & recreation	14	4 358	1 139	216	48	48.9	7.8
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71393	Marinas	5	3 182	970	209	44	50.0	9.3
713930	Marinas	5	3 182	970	209	44	50.0	9.3
WASHINGTON COUNTY, ME								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
YORK COUNTY, ME								
71	Arts, entertainment, & recreation	65	23 534	6 824	785	343	34.8	2.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	58	20 499	5 880	704	213	37.0	2.6
7131	Amusement parks & arcades	12	6 400	2 039	98	27	9.7	1.0
7139	Other amusement & recreation services	44	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	3 699	842	163	73	78.2	—
713940	Fitness & recreational sports centers	12	3 699	842	163	73	78.2	—
71399	All other amusement & recreation industries	15	2 631	683	77	26	36.7	1.5
713990	All other amusement & recreation industries	15	2 631	683	77	26	36.7	1.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUBURN, ME								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
AUGUSTA, ME								
71	Arts, entertainment, & recreation	8	2 442	658	123	85	47.3	.6
713	Amusement, gambling, & recreation industries	8	2 442	658	123	85	47.3	.6
7139	Other amusement & recreation services	8	2 442	658	123	85	47.3	.6
BANGOR, ME								
71	Arts, entertainment, & recreation	20	39 929	1 929	424	212	4.6	.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
BATH, ME								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BELFAST, ME								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BIDDEFORD, ME								
71	Arts, entertainment, & recreation	5	1 523	313	64	17	59.6	—
713	Amusement, gambling, & recreation industries	5	1 523	313	64	17	59.6	—
BREWER, ME								
71	Arts, entertainment, & recreation	5	809	165	26	18	57.0	4.9
BRUNSWICK TOWN, ME								
71	Arts, entertainment, & recreation	16	6 089	1 435	229	122	18.9	14.4
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 812	497	120	68	25.2	39.2
713940	Fitness & recreational sports centers	6	1 812	497	120	68	25.2	39.2
CALAIS, ME								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CARIBOU, ME								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
ELLSWORTH, ME								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GARDINER, ME								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GORHAM TOWN, ME								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HALLOWELL, ME								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEWISTON, ME								
71	Arts, entertainment, & recreation	10	4 395	1 381	323	148	25.6	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
OLD TOWN, ME								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ORONO TOWN, ME								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PORTLAND, ME								
71	Arts, entertainment, & recreation	38	19 074	4 965	1 139	353	31.6	.5
711	Performing arts, spectator sports, & related industries	15	10 133	2 743	653	101	19.8	.7
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	8 941	2 222	486	252	45.0	.3
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	5 596	1 516	380	203	47.2	—
713940	Fitness & recreational sports centers	13	5 596	1 516	380	203	47.2	—
PRESQUE ISLE, ME								
71	Arts, entertainment, & recreation	5	415	102	28	20	19.8	29.2
ROCKLAND, ME								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
SACO, ME								
71	Arts, entertainment, & recreation	19	7 667	2 597	322	119	24.3	—
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7131	Amusement parks & arcades	5	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
SANFORD TOWN, ME								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SCARBOROUGH TOWN, ME								
71	Arts, entertainment, & recreation	14	9 310	2 717	507	301	3.0	59.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
SOUTH PORTLAND, ME								
71	Arts, entertainment, & recreation	8	3 238	778	147	77	11.6	2.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
WATERVILLE, ME								
71	Arts, entertainment, & recreation	7	1 926	745	170	98	62.9	.9
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WESTBROOK, ME								
71	Arts, entertainment, & recreation	12	4 926	1 086	218	80	17.5	8.6
713	Amusement, gambling, & recreation industries	12	4 926	1 086	218	80	17.5	8.6
7139	Other amusement & recreation services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WINDHAM TOWN, ME								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
YORK TOWN, ME								
71	Arts, entertainment, & recreation	10	3 497	882	72	21	7.7	5.7
712	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	a	D	D
7139	Other amusement & recreation services	8	D	D	D	a	D	D
BALANCE OF ANDROSCOGGIN COUNTY, ME								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
BALANCE OF CUMBERLAND COUNTY, ME								
71	Arts, entertainment, & recreation	41	22 897	6 009	1 462	432	24.6	1.4
713	Amusement, gambling, & recreation industries	35	D	D	D	e	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71393	Marinas	15	D	D	D	c	D	D
713930	Marinas	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF PENOBSCOT COUNTY, ME								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
BALANCE OF WALDO COUNTY, ME								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF YORK COUNTY, ME								
71	Arts, entertainment, & recreation	28	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	b	D	D
7131	Amusement parks & arcades	7	D	D	D	a	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 540	396	45	15	100.0	—
713940	Fitness & recreational sports centers	4	1 540	396	45	15	100.0	—
BALANCE OF AROOSTOOK COUNTY, ME								
71	Arts, entertainment, & recreation	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, ME								
71	Arts, entertainment, & recreation	7	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	f	D	D
7139	Other amusement & recreation services	6	D	D	D	f	D	D
BALANCE OF HANCOCK COUNTY, ME								
71	Arts, entertainment, & recreation	46	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	36	D	D	D	c	D	D
7139	Other amusement & recreation services	35	D	D	D	c	D	D
71393	Marinas	19	8 801	3 063	691	110	48.5	1.7
713930	Marinas	19	8 801	3 063	691	110	48.5	1.7

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF KENNEBEC COUNTY, ME								
71	Arts, entertainment, & recreation	24	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	b	D	D
7139	Other amusement & recreation services	22	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF KNOX COUNTY, ME								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
BALANCE OF LINCOLN COUNTY, ME								
71	Arts, entertainment, & recreation	27	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	b	D	D
7139	Other amusement & recreation services	24	D	D	D	b	D	D
71393	Marinas	14	4 459	1 046	229	47	58.8	.2
713930	Marinas	14	4 459	1 046	229	47	58.8	.2
BALANCE OF OXFORD COUNTY, ME								
71	Arts, entertainment, & recreation	25	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	g	D	D
7139	Other amusement & recreation services	20	D	D	D	g	D	D
71392	Skiing facilities	2	D	D	D	g	D	D
713920	Skiing facilities	2	D	D	D	g	D	D
BALANCE OF PISCATAQUIS COUNTY, ME								
71	Arts, entertainment, & recreation	3	203	45	—	—	D	—
BALANCE OF SAGADAHOC COUNTY, ME								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF SOMERSET COUNTY, ME								
71	Arts, entertainment, & recreation	24	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	8 848	2 426	259	85	47.8	4.1
713990	All other amusement & recreation industries	12	8 848	2 426	259	85	47.8	4.1
BALANCE OF WASHINGTON COUNTY, ME								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MAINE

There are no geographic notes for the state of Maine.

Appendix E.

Metropolitan Areas

MAINE

Bangor, ME MSA

Penobscot County, ME (Part)

Bangor city, ME

Brewer city, ME

Old Town city, ME

Orono town, ME

Waldo County, ME (Part)

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Bedford town, MA

Belmont town, MA

Burlington town, MA

Cambridge city, MA

Concord town, MA

Everett city, MA

Framingham town, MA

Holliston town, MA

Hopkinton town, MA

Hudson town, MA

Lexington town, MA

Malden city, MA

Marlborough city, MA

Maynard town, MA

Medford city, MA

Melrose city, MA

Natick town, MA

Newton city, MA

North Reading town, MA

Reading town, MA

Somerville city, MA

Stoneham town, MA

Sudbury town, MA

Wakefield town, MA

Waltham city, MA

Watertown city, MA

Wayland town, MA

Weston town, MA

Wilmington town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Winchester town, MA

Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA

Braintree town, MA

Brookline town, MA

Canton town, MA

Dedham town, MA

Foxborough town, MA

Franklin city, MA

Holbrook town, MA

Medfield town, MA

Medway town, MA

Milton town, MA

Needham town, MA

Norfolk town, MA

Norwood town, MA

Quincy city, MA

Randolph town, MA

Sharon town, MA

Stoughton town, MA

Walpole town, MA

Wellesley town, MA

Westwood town, MA

Weymouth town, MA

Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA

Duxbury town, MA

Hanover town, MA

Hingham town, MA

Hull town, MA

Kingston town, MA

Marshfield town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Plymouth County, MA (Part)—Con.

Pembroke town, MA

Plymouth town, MA

Rockland town, MA

Scituate town, MA

Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA

Chelsea city, MA

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Lawrence, MA—NH PMSA

Essex County, MA (Part)
Andover town, MA
Haverhill city, MA
Lawrence city, MA
Methuen city, MA
North Andover town, MA
Rockingham County, NH (Part)
Derry town, NH
Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)
Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Lowell city, MA
Pepperell town, MA
Tewksbury town, MA
Westford town, MA
Hillsborough County, NH (Part)
Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)
Bedford town, NH
Goffstown town, NH
Manchester city, NH
Merrimack County, NH (Part)
Rockingham County, NH (Part)
Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH (Part)
Hudson town, NH
Merrimack town, NH
Milford town, NH
Nashua city, NH

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

New Bedford, MA PMSA

Bristol County, MA (Part)
Dartmouth town, MA
Fairhaven town, MA
New Bedford city, MA
Plymouth County, MA (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)
York town, ME
Rockingham County, NH (Part)
Exeter town, NH
Hampton town, NH
Portsmouth city, NH
Strafford County, NH (Part)
Dover city, NH
Durham town, NH
Rochester city, NH
Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)
Hampden County, MA (Part)
Worcester County, MA (Part)
Auburn town, MA
Charlton town, MA
Clinton town, MA
Grafton town, MA
Holden town, MA
Leicester town, MA
Millbury town, MA
Northborough town, MA
Northbridge town, MA
Oxford town, MA
Shrewsbury town, MA
Southbridge town, MA
Spencer town, MA
Uxbridge town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Webster town, MA

Westborough town, MA

Worcester city, MA

Lewiston—Auburn, ME MSA

Androscoggin County, ME

Auburn city, ME

Lewiston city, ME

Portland, ME MSA

Cumberland County, ME (Part)

Gorham town, ME

Portland city, ME

Scarborough town, ME

South Portland city, ME

Portland, ME MSA—Con.

Cumberland County, ME (Part)—Con.

Westbrook city, ME

Windham town, ME

York County, ME (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Michigan

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Helping You Make Informed Decisions

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MICHIGAN								
71	Arts, entertainment, & recreation	2 693	2 202 782	664 577	128 535	34 161	19.9	4.0
711	Performing arts, spectator sports, & related industries	476	810 391	286 849	53 244	6 364	9.6	2.4
7111	Performing arts companies	79	26 019	7 809	1 174	380	29.7	20.8
71111	Theater companies & dinner theaters	20	10 285	2 415	563	179	44.4	5.1
711110	Theater companies & dinner theaters	20	10 285	2 415	563	179	44.4	5.1
7111102	Theater companies	16	6 333	978	190	62	72.1	4.3
7111103	Dinner theaters	4	3 952	1 437	373	117	—	6.4
71112	Dance companies	3	256	64	19	15	—	—
711120	Dance companies	3	256	64	19	15	—	—
71113	Musical groups & artists	43	D	D	D	c	D	D
711130	Musical groups & artists	43	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	42	D	D	D	c	D	D
71119	Other performing arts companies	13	D	D	D	b	D	D
711190	Other performing arts companies	13	D	D	D	b	D	D
7111901	Circuses	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	b	D	D
7112	Spectator sports	110	493 146	181 040	34 672	2 054	5.4	.9
71121	Spectator sports	110	493 146	181 040	34 672	2 054	5.4	.9
711211	Sports teams & clubs	12	284 046	149 731	29 638	582	2.6	—
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	6	144 148	56 191	18 121	210	1.3	—
711212	Racetracks	37	148 626	25 359	3 498	1 158	7.2	1.3
7112122	Auto racetrack operation	27	43 663	4 766	775	107	11.5	4.4
7112123	Horse racetrack operation	10	104 963	20 593	2 723	1 051	5.4	.1
711219	Other spectator sports	61	60 474	5 950	1 536	314	14.3	4.0
7112191	Professional athletes	16	4 073	1 128	546	83	58.8	6.6
7112192	Racing (except racetrack operation)	45	56 401	4 822	990	231	11.1	3.9
7113	Promoters of performing arts, sports, & similar events	68	175 885	41 599	9 074	3 076	9.7	3.8
71131	Promoters of performing arts, sports, & similar events w/facility	19	82 311	29 978	6 801	2 812	3.4	3.9
711310	Promoters of performing arts, sports, & similar events w/facility	19	82 311	29 978	6 801	2 812	3.4	3.9
71132	Promoters of performing arts, sports, & similar events w/o facil	49	93 574	11 621	2 273	264	15.2	3.6
711320	Promoters of performing arts, sports, & similar events w/o facil	49	93 574	11 621	2 273	264	15.2	3.6
7114	Agents/managers for artists, athletes, & other public figures	46	26 757	8 965	1 327	170	10.3	5.4
71141	Agents/managers for artists, athletes, & other public figures	46	26 757	8 965	1 327	170	10.3	5.4
711410	Agents/managers for artists, athletes, & other public figures	46	26 757	8 965	1 327	170	10.3	5.4
7115	Independent artists, writers, & performers	173	88 584	47 436	6 997	684	26.7	1.8
71151	Independent artists, writers, & performers	173	88 584	47 436	6 997	684	26.7	1.8
711510	Independent artists, writers, & performers	173	88 584	47 436	6 997	684	26.7	1.8
712	Museums, historical sites, & similar institutions	13	2 652	521	73	27	47.1	8.6
7121	Museums, historical sites, & similar institutions	13	2 652	521	73	27	47.1	8.6
71211	Museums	6	D	D	D	a	D	D
712110	Museums	6	D	D	D	a	D	D
71212	Historical sites	3	D	D	D	a	D	D
712120	Historical sites	3	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
71219	Nature parks & other similar institutions	3	D	D	D	a	D	D
712190	Nature parks & other similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2 204	1 389 739	377 207	75 218	27 770	25.9	4.8
7131	Amusement parks & arcades	119	54 162	13 920	1 943	994	26.5	12.4
71311	Amusement & theme parks	28	16 909	5 357	314	202	14.3	.6
713110	Amusement & theme parks	28	16 909	5 357	314	202	14.3	.6
7131101	Waterparks	4	3 417	1 469	63	22	41.1	—
7131102	Amusement parks (except waterparks)	24	13 492	3 888	251	180	7.6	.7
71312	Amusement arcades	91	37 253	8 563	1 629	792	32.0	17.8
713120	Amusement arcades	91	37 253	8 563	1 629	792	32.0	17.8
7132	Gambling industries	24	219 307	46 915	11 503	2 652	.6	1.0
71321	Casinos (except casino hotels)	4	D	D	D	g	D	D
713210	Casinos (except casino hotels)	4	D	D	D	g	D	D
71329	Other gambling industries	20	D	D	D	c	D	D
713290	Other gambling industries	20	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	20	D	D	D	c	D	D
7139	Other amusement & recreation services	2 061	1 116 270	316 372	61 772	24 124	30.8	5.2
71391	Golf courses & country clubs	535	390 075	125 894	15 378	4 436	34.9	5.4
713910	Golf courses & country clubs	535	390 075	125 894	15 378	4 436	34.9	5.4
71392	Skiing facilities	13	23 825	7 432	3 606	1 437	—	—
713920	Skiing facilities	13	23 825	7 432	3 606	1 437	—	—
71393	Marinas	232	140 963	26 897	4 556	1 083	31.6	3.2
713930	Marinas	232	140 963	26 897	4 556	1 083	31.6	3.2
71394	Fitness & recreational sports centers	564	234 554	65 772	15 994	8 119	31.1	5.5
713940	Fitness & recreational sports centers	564	234 554	65 772	15 994	8 119	31.1	5.5
7139404	Ice skating rinks	22	18 726	4 682	1 056	625	23.1	8.1
7139405	Roller skating rinks	67	18 415	5 484	1 476	1 033	24.4	4.1
71395	Bowling centers	343	199 179	57 021	15 798	6 700	25.9	3.5
713950	Bowling centers	343	199 179	57 021	15 798	6 700	25.9	3.5

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	MICHIGAN—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	374	127 674	33 356	6 440	2 349	30.6	10.0
713990	All other amusement & recreation industries	374	127 674	33 356	6 440	2 349	30.6	10.0
7139901	Dance studios & halls	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	27	11 408	1 900	175	74	18.9	.5
7139904	Miniature golf courses	60	12 481	3 128	322	169	38.9	3.0
7139905	Coin-operated amusement devices (except slot machine operation)	76	32 918	7 318	1 775	521	35.9	5.1

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	MICHIGAN								
	Arts, entertainment, & recreation	578	514 307	478 389	183 054	33 425	10 070	20.1	3.1
711	Performing arts, spectator sports, & related industries	144	109 618	102 309	33 770	7 347	2 049	12.2	1.6
7111	Performing arts companies	77	67 984	62 754	26 816	5 853	1 579	2.9	.5
71111	Theater companies & dinner theaters	38	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	38	D	D	D	D	e	D	D
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	36	D	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	D	b	D	D
711120	Dance companies	3	D	D	D	D	b	D	D
71113	Musical groups & artists	35	37 231	36 825	17 167	3 995	1 107	2.3	.1
711130	Musical groups & artists	35	37 231	36 825	17 167	3 995	1 107	2.3	.1
7111301	Symphony orchestras & chamber music organizations	21	32 708	33 541	16 346	3 809	1 058	.3	—
7111309	Other music groups & artists	14	4 523	3 284	821	186	49	17.0	1.1
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	67	41 634	39 555	6 954	1 494	470	27.2	3.4
71131	Promoters of performing arts, sports, & similar events w/facility	14	13 928	14 052	4 047	1 027	348	10.7	.2
711310	Promoters of performing arts, sports, & similar events w/facility	14	13 928	14 052	4 047	1 027	348	10.7	.2
71132	Promoters of performing arts, sports, & similar events w/o facil	53	27 706	25 503	2 907	467	122	35.5	5.0
711320	Promoters of performing arts, sports, & similar events w/o facil	53	27 706	25 503	2 907	467	122	35.5	5.0
712	Museums, historical sites, & similar institutions	124	126 967	106 675	36 816	8 315	2 346	25.0	3.9
7121	Museums, historical sites, & similar institutions	124	126 967	106 675	36 816	8 315	2 346	25.0	3.9
71211	Museums	87	106 575	90 658	30 382	6 999	2 002	27.0	4.3
712110	Museums	87	106 575	90 658	30 382	6 999	2 002	27.0	4.3
71212	Historical sites	22	7 894	7 074	2 344	499	124	22.0	4.1
712120	Historical sites	22	7 894	7 074	2 344	499	124	22.0	4.1
71213	Zoos & botanical gardens	8	6 581	5 591	2 537	452	110	13.8	1.2
712130	Zoos & botanical gardens	8	6 581	5 591	2 537	452	110	13.8	1.2
71219	Nature parks & other similar institutions	7	5 917	3 352	1 553	365	110	4.5	.1
712190	Nature parks & other similar institutions	7	5 917	3 352	1 553	365	110	4.5	.1
713	Amusement, gambling, & recreation industries	310	277 722	269 405	112 468	17 763	5 675	20.9	3.3
7139	Other amusement & recreation services	310	277 722	269 405	112 468	17 763	5 675	20.9	3.3
71391	Golf courses & country clubs	105	203 326	199 760	85 866	12 537	3 812	16.6	1.0
713910	Golf courses & country clubs	105	203 326	199 760	85 866	12 537	3 812	16.6	1.0
71394	Fitness & recreational sports centers	118	54 123	52 066	21 630	4 255	1 508	24.4	11.1
713940	Fitness & recreational sports centers	118	54 123	52 066	21 630	4 255	1 508	24.4	11.1
71399	All other amusement & recreation industries	87	20 273	17 579	4 972	971	355	55.3	5.9
713990	All other amusement & recreation industries	87	20 273	17 579	4 972	971	355	55.3	5.9

¹Includes revenue information obtained from administrative records of other Federal agencies.
²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BENTON HARBOR, MI MSA								
71	Arts, entertainment, & recreation	57	19 012	5 821	955	362	38.1	6.0
711	Performing arts, spectator sports, & related industries	12	1 705	586	115	34	48.4	—
713	Amusement, gambling, & recreation industries	45	17 307	5 235	840	328	37.1	6.6
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71391	Golf courses & country clubs	8	6 563	2 187	193	35	35.5	14.4
713910	Golf courses & country clubs	8	6 563	2 187	193	35	35.5	14.4
71394	Fitness & recreational sports centers	13	2 327	757	188	106	79.5	.6
713940	Fitness & recreational sports centers	13	2 327	757	188	106	79.5	.6
71395	Bowling centers	8	2 766	860	238	110	18.9	3.8
713950	Bowling centers	8	2 766	860	238	110	18.9	3.8
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
DETROIT-ANN ARBOR-FLINT, MI CMSA								
71	Arts, entertainment, & recreation	1 281	1 367 346	455 440	85 910	19 154	15.6	3.8
711	Performing arts, spectator sports, & related industries	308	D	D	D	i	D	D
7111	Performing arts companies	52	D	D	D	e	D	D
71111	Theater companies & dinner theaters	14	D	D	D	c	D	D
711110	Theater companies & dinner theaters	14	D	D	D	c	D	D
7111102	Theater companies	11	D	D	D	b	D	D
71113	Musical groups & artists	29	7 238	3 394	158	72	26.4	32.4
711130	Musical groups & artists	29	7 238	3 394	158	72	26.4	32.4
7111309	Other music groups & artists	28	D	D	D	b	D	D
71119	Other performing arts companies	8	2 875	926	239	47	9.3	83.1
711190	Other performing arts companies	8	2 875	926	239	47	9.3	83.1
7111909	Other performing arts companies (except circuses)	8	2 875	926	239	47	9.3	83.1
7112	Spectator sports	64	D	D	D	g	D	D
71121	Spectator sports	64	D	D	D	g	D	D
711211	Sports teams & clubs	4	260 457	144 286	28 225	357	—	—
7112119	Other professional sports clubs	2	D	D	D	b	D	D
711212	Racetracks	16	D	D	D	g	D	D
7112122	Auto racetrack operation	9	D	D	D	b	D	D
7112123	Horse racetrack operation	7	92 419	18 933	2 445	931	.1	.1
711219	Other spectator sports	44	55 156	4 741	1 320	271	7.7	3.5
7112191	Professional athletes	12	3 312	1 049	539	81	49.3	8.1
7112192	Racing (except racetrack operation)	32	51 844	3 692	781	190	5.0	3.2
7113	Promoters of performing arts, sports, & similar events	37	D	D	D	h	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	11	74 702	27 474	6 104	2 450	1.2	4.3
711310	Promoters of performing arts, sports, & similar events w/facility	11	74 702	27 474	6 104	2 450	1.2	4.3
71132	Promoters of performing arts, sports, & similar events w/o facil	26	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	26	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	35	19 814	7 755	1 185	138	12.9	5.8
71141	Agents/managers for artists, athletes, & other public figures	35	19 814	7 755	1 185	138	12.9	5.8
711410	Agents/managers for artists, athletes, & other public figures	35	19 814	7 755	1 185	138	12.9	5.8
7115	Independent artists, writers, & performers	120	78 197	42 369	4 576	537	23.8	2.0
71151	Independent artists, writers, & performers	120	78 197	42 369	4 576	537	23.8	2.0
711510	Independent artists, writers, & performers	120	78 197	42 369	4 576	537	23.8	2.0
712	Museums, historical sites, & similar institutions	8	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	965	653 271	190 889	38 528	13 920	26.0	5.2
7131	Amusement parks & arcades	53	25 969	5 870	1 196	558	30.0	16.5
71312	Amusement arcades	45	22 981	5 125	1 115	512	32.5	18.2
713120	Amusement arcades	45	22 981	5 125	1 115	512	32.5	18.2
7139	Other amusement & recreation services	901	624 778	184 366	37 185	13 261	25.7	4.6
71391	Golf courses & country clubs	181	203 307	70 147	10 070	2 455	24.3	4.1
713910	Golf courses & country clubs	181	203 307	70 147	10 070	2 455	24.3	4.1
71393	Marinas	92	D	D	D	e	D	D
713930	Marinas	92	D	D	D	e	D	D
71394	Fitness & recreational sports centers	307	165 430	45 294	10 668	4 819	28.3	5.0
713940	Fitness & recreational sports centers	307	165 430	45 294	10 668	4 819	28.3	5.0
7139404	Ice skating rinks	10	14 321	3 695	802	467	14.5	8.5
7139405	Roller skating rinks	29	11 598	3 665	986	588	15.6	.3
71395	Bowling centers	146	113 800	31 864	8 856	3 529	20.7	2.8
713950	Bowling centers	146	113 800	31 864	8 856	3 529	20.7	2.8
71399	All other amusement & recreation industries	171	75 789	21 466	4 238	1 538	27.1	10.3
713990	All other amusement & recreation industries	171	75 789	21 466	4 238	1 538	27.1	10.3
7139902	Concession operators of amusement devices & rides	9	6 797	925	66	38	6.8	—
7139904	Miniature golf courses	17	5 777	1 593	117	75	44.0	4.3
7139905	Coin-operated amusement devices (except slot machine operation)	36	16 363	3 871	878	228	31.8	.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.								
Ann Arbor, MI PMSA								
71	Arts, entertainment, & recreation	173	121 601	31 379	6 273	1 954	16.9	3.6
711	Performing arts, spectator sports, & related industries	38	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	D	D	D	b	D	D
71151	Independent artists, writers, & performers	16	D	D	D	b	D	D
711510	Independent artists, writers, & performers	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	133	78 473	24 282	4 712	1 781	21.9	4.1
7139	Other amusement & recreation services	121	75 931	23 602	4 576	1 708	22.2	3.7
71391	Golf courses & country clubs	34	36 421	11 569	1 547	490	17.5	3.8
713910	Golf courses & country clubs	34	36 421	11 569	1 547	490	17.5	3.8
71394	Fitness & recreational sports centers	45	21 662	6 834	1 640	727	31.8	1.5
713940	Fitness & recreational sports centers	45	21 662	6 834	1 640	727	31.8	1.5
71395	Bowling centers	15	9 764	2 722	752	250	8.0	7.6
713950	Bowling centers	15	9 764	2 722	752	250	8.0	7.6
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
Detroit, MI PMSA								
71	Arts, entertainment, & recreation	1 030	1 210 542	412 579	77 088	16 118	15.2	3.7
711	Performing arts, spectator sports, & related industries	259	661 397	254 150	45 139	4 825	5.8	2.4
7111	Performing arts companies	43	17 302	5 892	804	253	34.9	26.8
71111	Theater companies & dinner theaters	11	D	D	D	c	D	D
711110	Theater companies & dinner theaters	11	D	D	D	c	D	D
7111102	Theater companies	9	D	D	D	b	D	D
71113	Musical groups & artists	26	D	D	D	b	D	D
711130	Musical groups & artists	26	D	D	D	b	D	D
7111309	Other music groups & artists	25	D	D	D	b	D	D
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	b	D	D
7112	Spectator sports	51	405 181	165 952	31 474	1 353	1.0	.8
71121	Spectator sports	51	405 181	165 952	31 474	1 353	1.0	.8
711211	Sports teams & clubs	4	260 457	144 286	28 225	357	—	—
7112119	Other professional sports clubs	2	D	D	D	b	D	D
711212	Racetracks	12	D	D	D	f	D	D
7112123	Horse racetrack operation	6	D	D	D	f	D	D
711219	Other spectator sports	35	D	D	D	c	D	D
7112191	Professional athletes	9	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	26	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	33	149 159	35 657	7 863	2 598	5.8	3.6
71131	Promoters of performing arts, sports, & similar events w/facility	11	74 702	27 474	6 104	2 450	1.2	4.3
711310	Promoters of performing arts, sports, & similar events w/facility	11	74 702	27 474	6 104	2 450	1.2	4.3
71132	Promoters of performing arts, sports, & similar events w/o facil	22	74 457	8 183	1 759	148	10.4	3.0
711320	Promoters of performing arts, sports, & similar events w/o facil	22	74 457	8 183	1 759	148	10.4	3.0
7114	Agents/managers for artists, athletes, & other public figures	30	18 676	7 195	1 064	119	13.3	4.9
71141	Agents/managers for artists, athletes, & other public figures	30	18 676	7 195	1 064	119	13.3	4.9
711410	Agents/managers for artists, athletes, & other public figures	30	18 676	7 195	1 064	119	13.3	4.9
7115	Independent artists, writers, & performers	102	71 079	39 454	3 934	502	24.5	1.8
71151	Independent artists, writers, & performers	102	71 079	39 454	3 934	502	24.5	1.8
711510	Independent artists, writers, & performers	102	71 079	39 454	3 934	502	24.5	1.8
712	Museums, historical sites, & similar institutions	6	2 124	417	69	18	40.8	10.3
7121	Museums, historical sites, & similar institutions	6	2 124	417	69	18	40.8	10.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.								
Detroit, MI PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	765	547 021	158 012	31 880	11 275	26.5	5.3
7131	Amusement parks & arcades	36	21 669	4 675	949	412	31.6	17.5
71312	Amusement arcades	32	19 893	4 258	924	403	32.7	19.1
713120	Amusement arcades	32	19 893	4 258	924	403	32.7	19.1
7139	Other amusement & recreation services	718	522 828	152 684	30 784	10 762	26.2	4.6
71391	Golf courses & country clubs	136	160 612	56 500	8 250	1 894	25.7	4.3
713910	Golf courses & country clubs	136	160 612	56 500	8 250	1 894	25.7	4.3
71393	Marinas	85	54 568	11 593	2 027	461	36.6	2.2
713930	Marinas	85	54 568	11 593	2 027	461	36.6	2.2
71394	Fitness & recreational sports centers	244	137 172	36 102	8 447	3 822	27.8	5.4
713940	Fitness & recreational sports centers	244	137 172	36 102	8 447	3 822	27.8	5.4
7139404	Ice skating rinks	8	D	D	D	e	D	D
7139405	Roller skating rinks	22	10 059	3 166	835	473	11.6	.3
71395	Bowling centers	116	93 696	26 121	7 241	2 899	22.6	1.4
713950	Bowling centers	116	93 696	26 121	7 241	2 899	22.6	1.4
71399	All other amusement & recreation industries	134	D	D	D	g	D	D
713990	All other amusement & recreation industries	134	D	D	D	g	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	b	D	D
7139904	Miniature golf courses	14	4 782	1 312	74	46	34.9	5.2
7139905	Coin-operated amusement devices (except slot machine operation)	30	15 152	3 623	823	195	28.9	.1
Flint, MI PMSA								
71	Arts, entertainment, & recreation	78	35 203	11 482	2 549	1 082	25.9	5.9
711	Performing arts, spectator sports, & related industries	11	7 426	2 887	613	218	21.3	3.8
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	67	27 777	8 595	1 936	864	27.1	6.4
7139	Other amusement & recreation services	62	26 019	8 080	1 825	791	26.4	6.7
71391	Golf courses & country clubs	11	6 274	2 078	273	71	28.3	—
713910	Golf courses & country clubs	11	6 274	2 078	273	71	28.3	—
71394	Fitness & recreational sports centers	18	6 596	2 358	581	270	26.3	7.4
713940	Fitness & recreational sports centers	18	6 596	2 358	581	270	26.3	7.4
71395	Bowling centers	15	10 340	3 021	863	380	15.9	11.1
713950	Bowling centers	15	10 340	3 021	863	380	15.9	11.1
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
GRAND RAPIDS—MUSKEGON—HOLLAND, MI MSA								
71	Arts, entertainment, & recreation	306	178 382	48 647	9 641	3 782	35.7	4.3
711	Performing arts, spectator sports, & related industries	43	35 359	7 647	1 784	423	43.6	1.6
7112	Spectator sports	11	20 912	4 281	1 188	207	49.7	1.0
71121	Spectator sports	11	20 912	4 281	1 188	207	49.7	1.0
7113	Promoters of performing arts, sports, & similar events	6	4 761	1 227	256	104	59.7	.7
7114	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
71141	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
711410	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
713	Amusement, gambling, & recreation industries	263	143 023	41 000	7 857	3 359	33.7	4.9
7131	Amusement parks & arcades	21	16 756	5 275	410	204	21.4	5.9
71311	Amusement & theme parks	6	10 728	3 801	221	107	11.9	—
713110	Amusement & theme parks	6	10 728	3 801	221	107	11.9	—
71312	Amusement arcades	15	6 028	1 474	189	97	38.3	16.3
713120	Amusement arcades	15	6 028	1 474	189	97	38.3	16.3
7139	Other amusement & recreation services	237	125 697	35 584	7 413	3 135	35.4	4.8
71391	Golf courses & country clubs	62	44 138	13 798	1 488	568	45.7	5.0
713910	Golf courses & country clubs	62	44 138	13 798	1 488	568	45.7	5.0
71393	Marinas	29	23 321	4 826	908	191	32.4	1.2
713930	Marinas	29	23 321	4 826	908	191	32.4	1.2
71394	Fitness & recreational sports centers	66	25 804	7 165	2 079	1 244	29.7	5.5
713940	Fitness & recreational sports centers	66	25 804	7 165	2 079	1 244	29.7	5.5
7139405	Roller skating rinks	8	2 074	554	153	121	32.3	—
71395	Bowling centers	39	21 339	7 248	2 045	834	28.1	4.0
713950	Bowling centers	39	21 339	7 248	2 045	834	28.1	4.0
71399	All other amusement & recreation industries	39	D	D	D	c	D	D
713990	All other amusement & recreation industries	39	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JACKSON, MI MSA								
71	Arts, entertainment, & recreation	39	18 163	4 344	846	471	34.6	5.2
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	D	D	D	e	D	D
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	12	5 378	1 068	71	71	78.4	—
713910	Golf courses & country clubs	12	5 378	1 068	71	71	78.4	—
71394	Fitness & recreational sports centers	8	2 178	646	158	168	39.8	—
713940	Fitness & recreational sports centers	8	2 178	646	158	168	39.8	—
71395	Bowling centers	6	4 471	1 486	443	169	4.5	—
713950	Bowling centers	6	4 471	1 486	443	169	4.5	—
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
KALAMAZOO—BATTLE CREEK, MI MSA								
71	Arts, entertainment, & recreation	131	66 937	17 488	3 589	1 721	33.5	3.6
711	Performing arts, spectator sports, & related industries	26	19 124	4 758	1 055	394	47.7	.8
7112	Spectator sports	7	8 758	1 708	304	62	80.6	—
71121	Spectator sports	7	8 758	1 708	304	62	80.6	—
7113	Promoters of performing arts, sports, & similar events	6	7 874	2 379	661	299	20.8	—
713	Amusement, gambling, & recreation industries	105	47 813	12 730	2 534	1 327	27.8	4.7
7139	Other amusement & recreation services	97	45 645	12 211	2 461	1 270	26.6	5.0
71391	Golf courses & country clubs	25	17 445	4 065	366	144	28.8	6.3
713910	Golf courses & country clubs	25	17 445	4 065	366	144	28.8	6.3
71394	Fitness & recreational sports centers	25	7 234	2 474	564	361	19.3	4.9
713940	Fitness & recreational sports centers	25	7 234	2 474	564	361	19.3	4.9
71395	Bowling centers	21	10 482	3 152	815	378	34.8	5.2
713950	Bowling centers	21	10 482	3 152	815	378	34.8	5.2
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	2 839	664	149	34	6.0	—
LANSING—EAST LANSING, MI MSA								
71	Arts, entertainment, & recreation	109	81 986	16 972	3 705	1 463	16.7	4.1
711	Performing arts, spectator sports, & related industries	21	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	87	67 885	14 469	3 277	1 320	17.8	4.6
7132	Gambling industries	3	D	D	D	c	D	D
71329	Other gambling industries	3	D	D	D	c	D	D
713290	Other gambling industries	3	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	c	D	D
7139	Other amusement & recreation services	77	D	D	D	g	D	D
71391	Golf courses & country clubs	19	13 063	3 253	440	154	40.5	4.8
713910	Golf courses & country clubs	19	13 063	3 253	440	154	40.5	4.8
71394	Fitness & recreational sports centers	30	15 534	5 190	1 352	711	32.4	2.0
713940	Fitness & recreational sports centers	30	15 534	5 190	1 352	711	32.4	2.0
71395	Bowling centers	12	D	D	D	c	D	D
713950	Bowling centers	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	D	D	D	c	D	D
713990	All other amusement & recreation industries	16	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAGINAW—BAY CITY—MIDLAND, MI MSA								
71	Arts, entertainment, & recreation	101	49 631	14 270	2 306	1 016	29.0	8.5
711	Performing arts, spectator sports, & related industries	17	6 526	1 425	217	44	29.7	4.8
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	84	43 105	12 845	2 089	972	28.9	9.1
7139	Other amusement & recreation services	74	D	D	D	f	D	D
71391	Golf courses & country clubs	27	20 647	7 212	765	286	23.4	10.4
713910	Golf courses & country clubs	27	20 647	7 212	765	286	23.4	10.4
71394	Fitness & recreational sports centers	15	4 540	1 113	286	215	55.7	7.3
713940	Fitness & recreational sports centers	15	4 540	1 113	286	215	55.7	7.3
71395	Bowling centers	11	8 058	2 299	615	303	28.7	—
713950	Bowling centers	11	8 058	2 299	615	303	28.7	—
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 217	788	196	49	22.5	—
AREA OUTSIDE MICHIGAN METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	669	421 325	101 595	21 583	6 192	23.1	3.8
711	Performing arts, spectator sports, & related industries	47	D	D	D	b	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
7112	Spectator sports	14	D	D	D	a	D	D
71121	Spectator sports	14	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	10	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	a	D	D
7115	Independent artists, writers, & performers	14	D	D	D	a	D	D
71151	Independent artists, writers, & performers	14	D	D	D	a	D	D
711510	Independent artists, writers, & performers	14	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	618	D	D	D	i	D	D
7131	Amusement parks & arcades	18	D	D	D	b	D	D
7132	Gambling industries	4	D	D	D	g	D	D
71321	Casinos (except casino hotels)	4	D	D	D	g	D	D
713210	Casinos (except casino hotels)	4	D	D	D	g	D	D
7139	Other amusement & recreation services	596	D	D	D	h	D	D
71391	Golf courses & country clubs	201	79 534	24 164	1 985	723	56.3	7.4
713910	Golf courses & country clubs	201	79 534	24 164	1 985	723	56.3	7.4
71393	Marinas	92	D	D	D	e	D	D
713930	Marinas	92	D	D	D	e	D	D
71394	Fitness & recreational sports centers	100	11 507	3 133	699	495	59.8	19.2
713940	Fitness & recreational sports centers	100	11 507	3 133	699	495	59.8	19.2
7139405	Roller skating rinks	21	2 430	510	140	146	53.8	21.7
71395	Bowling centers	100	D	D	D	g	D	D
713950	Bowling centers	100	D	D	D	g	D	D
71399	All other amusement & recreation industries	97	D	D	D	e	D	D
713990	All other amusement & recreation industries	97	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	8	D	D	D	a	D	D
7139904	Miniature golf courses	25	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	17	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BENTON HARBOR, MI MSA									
71	Arts, entertainment, & recreation	22	12 494	11 505	4 488	830	449	28.1	6.6
711	Performing arts, spectator sports, & related industries	4	1 654	1 584	330	58	15	—	—
712	Museums, historical sites, & similar institutions	5	2 819	2 246	783	177	56	56.2	3.6
7121	Museums, historical sites, & similar institutions	5	2 819	2 246	783	177	56	56.2	3.6
713	Amusement, gambling, & recreation industries	13	8 021	7 675	3 375	595	378	24.1	9.0
7139	Other amusement & recreation services	13	8 021	7 675	3 375	595	378	24.1	9.0
71394	Fitness & recreational sports centers	6	2 772	2 596	1 342	318	242	8.0	26.0
713940	Fitness & recreational sports centers	6	2 772	2 596	1 342	318	242	8.0	26.0
DETROIT-ANN ARBOR-FLINT, MI CMSA									
71	Arts, entertainment, & recreation	215	317 562	297 533	120 530	21 769	5 948	13.4	2.6
711	Performing arts, spectator sports, & related industries	46	D	D	D	D	g	D	D
7111	Performing arts companies	29	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	c	D	D
7111102	Theater companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	13	D	D	D	D	f	D	D
711130	Musical groups & artists	13	D	D	D	D	f	D	D
7111301	Symphony orchestras & chamber music organizations	8	D	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	17	13 364	12 194	2 330	575	248	17.6	7.5
71132	Promoters of performing arts, sports, & similar events w/o facil	11	5 543	5 191	548	103	24	31.2	18.1
711320	Promoters of performing arts, sports, & similar events w/o facil	11	5 543	5 191	548	103	24	31.2	18.1
712	Museums, historical sites, & similar institutions	34	D	D	D	D	g	D	D
7121	Museums, historical sites, & similar institutions	34	D	D	D	D	g	D	D
71211	Museums	24	D	D	D	D	g	D	D
712110	Museums	24	D	D	D	D	g	D	D
71212	Historical sites	7	D	D	D	D	b	D	D
712120	Historical sites	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	135	167 417	164 127	72 775	11 157	3 143	15.0	2.7
7139	Other amusement & recreation services	135	167 417	164 127	72 775	11 157	3 143	15.0	2.7
71391	Golf courses & country clubs	49	131 350	130 560	59 029	8 631	2 548	9.3	.7
713910	Golf courses & country clubs	49	131 350	130 560	59 029	8 631	2 548	9.3	.7
71394	Fitness & recreational sports centers	55	28 140	26 886	11 491	2 096	446	30.0	11.3
713940	Fitness & recreational sports centers	55	28 140	26 886	11 491	2 096	446	30.0	11.3
71399	All other amusement & recreation industries	31	7 927	6 681	2 255	430	149	56.1	5.5
713990	All other amusement & recreation industries	31	7 927	6 681	2 255	430	149	56.1	5.5
Ann Arbor, MI PMSA									
71	Arts, entertainment, & recreation	47	29 677	27 250	10 272	1 638	921	37.8	2.1
711	Performing arts, spectator sports, & related industries	17	8 963	8 220	2 135	476	255	20.2	—
7111	Performing arts companies	9	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	5	3 727	3 105	1 370	316	112	100.0	—
7121	Museums, historical sites, & similar institutions	5	3 727	3 105	1 370	316	112	100.0	—
71211	Museums	4	D	D	D	D	c	D	D
712110	Museums	4	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	25	16 987	15 925	6 767	846	554	33.5	3.8
7139	Other amusement & recreation services	25	16 987	15 925	6 767	846	554	33.5	3.8
71391	Golf courses & country clubs	9	13 777	13 354	5 782	750	511	22.6	—
713910	Golf courses & country clubs	9	13 777	13 354	5 782	750	511	22.6	—
71394	Fitness & recreational sports centers	9	1 968	1 701	578	58	24	73.7	26.3
713940	Fitness & recreational sports centers	9	1 968	1 701	578	58	24	73.7	26.3

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.									
Detroit, MI PMSA									
71	Arts, entertainment, & recreation	147	265 046	248 609	102 449	18 589	4 507	7.8	2.2
711	Performing arts, spectator sports, & related industries	24	46 761	42 894	18 766	3 848	839	1.2	1.0
7111	Performing arts companies	17	41 177	37 658	17 954	3 641	695	.9	.1
71111	Theater companies & dinner theaters	9	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	9	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	c	D	D
7111102	Theater companies	8	D	D	D	D	c	D	D
71113	Musical groups & artists	7	D	D	D	D	e	D	D
711130	Musical groups & artists	7	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events ...	7	5 584	5 236	812	207	144	3.6	7.6
712	Museums, historical sites, & similar institutions	25	78 963	68 936	22 115	5 061	1 333	3.5	3.3
7121	Museums, historical sites, & similar institutions	25	78 963	68 936	22 115	5 061	1 333	3.5	3.3
71211	Museums	16	72 981	63 702	20 227	4 640	1 233	3.5	3.4
712110	Museums	16	72 981	63 702	20 227	4 640	1 233	3.5	3.4
71212	Historical sites	7	D	D	D	D	b	D	D
712120	Historical sites	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	98	139 322	136 779	61 568	9 680	2 335	12.4	2.0
7139	Other amusement & recreation services	98	139 322	136 779	61 568	9 680	2 335	12.4	2.0
71391	Golf courses & country clubs	31	106 833	106 162	48 940	7 265	1 798	6.6	—
713910	Golf courses & country clubs	31	106 833	106 162	48 940	7 265	1 798	6.6	—
71394	Fitness & recreational sports centers	43	25 804	24 806	10 780	2 023	407	26.7	9.3
713940	Fitness & recreational sports centers	43	25 804	24 806	10 780	2 023	407	26.7	9.3
71399	All other amusement & recreation industries	24	6 685	5 811	1 848	392	130	49.7	4.7
713990	All other amusement & recreation industries	24	6 685	5 811	1 848	392	130	49.7	4.7
Flint, MI PMSA									
71	Arts, entertainment, & recreation	21	22 839	21 674	7 809	1 542	520	47.2	7.7
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
71211	Museums	4	D	D	D	D	c	D	D
712110	Museums	4	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	11 108	11 423	4 440	631	254	19.9	10.6
7139	Other amusement & recreation services	12	11 108	11 423	4 440	631	254	19.9	10.6
71391	Golf courses & country clubs	9	10 740	11 044	4 307	616	239	19.6	8.5
713910	Golf courses & country clubs	9	10 740	11 044	4 307	616	239	19.6	8.5
GRAND RAPIDS—MUSKEGON—HOLLAND, MI MSA									
71	Arts, entertainment, & recreation	73	57 391	53 733	19 127	3 686	1 189	15.6	.4
711	Performing arts, spectator sports, & related industries	25	17 259	16 739	5 109	1 138	299	7.3	.4
7111	Performing arts companies	15	10 109	10 181	4 060	938	240	—	.5
71111	Theater companies & dinner theaters	6	4 142	3 908	1 180	200	45	—	—
711110	Theater companies & dinner theaters	6	4 142	3 908	1 180	200	45	—	—
71113	Musical groups & artists	7	D	D	D	D	c	D	D
711130	Musical groups & artists	7	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	10	7 150	6 558	1 049	200	59	17.7	.3
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	13	8 200	5 803	1 841	359	119	58.6	1.1
7121	Museums, historical sites, & similar institutions	13	8 200	5 803	1 841	359	119	58.6	1.1
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	35	31 932	31 191	12 177	2 189	771	9.0	.2
7139	Other amusement & recreation services	35	31 932	31 191	12 177	2 189	771	9.0	.2
71391	Golf courses & country clubs	8	22 587	21 653	8 521	1 308	371	2.1	—
713910	Golf courses & country clubs	8	22 587	21 653	8 521	1 308	371	2.1	—
71394	Fitness & recreational sports centers	14	5 362	5 451	2 342	581	316	20.6	.8
713940	Fitness & recreational sports centers	14	5 362	5 451	2 342	581	316	20.6	.8
71399	All other amusement & recreation industries	13	3 983	4 087	1 314	300	84	32.2	.6
713990	All other amusement & recreation industries	13	3 983	4 087	1 314	300	84	32.2	.6

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
JACKSON, MI MSA									
71	Arts, entertainment, & recreation	15	10 614	8 932	3 384	640	222	3.7	16.1
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	7 472	6 933	2 667	478	165	4.3	1.6
7139	Other amusement & recreation services	8	7 472	6 933	2 667	478	165	4.3	1.6
71391	Golf courses & country clubs	2	D	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
KALAMAZOO—BATTLE CREEK, MI MSA									
71	Arts, entertainment, & recreation	42	27 095	25 539	10 657	2 194	738	30.6	2.0
711	Performing arts, spectator sports, & related industries	14	7 402	6 204	2 116	610	280	16.1	1.1
7111	Performing arts companies	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
71113	Musical groups & artists	5	4 933	3 744	1 305	349	240	—	—
711130	Musical groups & artists	5	4 933	3 744	1 305	349	240	—	—
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7111309	Other music groups & artists	1	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	12	8 622	8 491	3 933	843	226	20.0	1.4
7121	Museums, historical sites, & similar institutions	12	8 622	8 491	3 933	843	226	20.0	1.4
71211	Museums	7	D	D	D	D	c	D	D
712110	Museums	7	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	11 071	10 844	4 608	741	232	48.6	3.0
7139	Other amusement & recreation services	16	11 071	10 844	4 608	741	232	48.6	3.0
71391	Golf courses & country clubs	5	D	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	3 718	3 659	1 794	295	98	13.1	5.5
713940	Fitness & recreational sports centers	7	3 718	3 659	1 794	295	98	13.1	5.5
LANSING—EAST LANSING, MI MSA									
71	Arts, entertainment, & recreation	27	17 818	16 161	5 432	1 003	369	26.8	5.9
711	Performing arts, spectator sports, & related industries	7	1 771	1 792	611	183	112	3.3	5.6
7111	Performing arts companies	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	8	3 925	2 472	1 183	218	79	76.9	—
7121	Museums, historical sites, & similar institutions	8	3 925	2 472	1 183	218	79	76.9	—
713	Amusement, gambling, & recreation industries	12	12 122	11 897	3 638	602	178	14.0	7.9
7139	Other amusement & recreation services	12	12 122	11 897	3 638	602	178	14.0	7.9
71391	Golf courses & country clubs	3	8 319	8 277	3 064	506	135	—	6.5
713910	Golf courses & country clubs	3	8 319	8 277	3 064	506	135	—	6.5
71399	All other amusement & recreation industries	8	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	D	b	D	D
SAGINAW—BAY CITY—MIDLAND, MI MSA									
71	Arts, entertainment, & recreation	29	22 128	19 559	6 424	1 430	417	18.9	3.6
711	Performing arts, spectator sports, & related industries	7	6 794	7 432	2 098	501	104	10.3	—
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	7	4 887	2 563	1 034	218	64	19.2	.4
7121	Museums, historical sites, & similar institutions	7	4 887	2 563	1 034	218	64	19.2	.4
71219	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	10 447	9 564	3 292	711	249	24.3	7.4
7139	Other amusement & recreation services	15	10 447	9 564	3 292	711	249	24.3	7.4
71391	Golf courses & country clubs	4	5 550	5 545	1 847	341	120	13.6	—
713910	Golf courses & country clubs	4	5 550	5 545	1 847	341	120	13.6	—
71394	Fitness & recreational sports centers	5	2 827	2 896	1 183	322	93	—	27.4
713940	Fitness & recreational sports centers	5	2 827	2 896	1 183	322	93	—	27.4
71399	All other amusement & recreation industries	6	2 070	1 123	262	48	36	86.1	—
713990	All other amusement & recreation industries	6	2 070	1 123	262	48	36	86.1	—

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE MICHIGAN METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	155	49 205	45 427	13 012	1 873	738	61.8	5.3
711	Performing arts, spectator sports, & related industries	39	14 086	13 152	1 549	280	81	49.6	2.9
7111	Performing arts companies	10	1 493	1 482	358	93	28	45.0	9.3
7113	Promoters of performing arts, sports, & similar events ...	29	12 593	11 670	1 191	187	53	50.2	2.2
71132	Promoters of performing arts, sports, & similar events w/o facil	25	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	25	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	40	5 879	5 101	1 527	303	98	88.7	6.7
7121	Museums, historical sites, & similar institutions	40	5 879	5 101	1 527	303	98	88.7	6.7
71211	Museums	31	4 050	3 393	1 058	218	71	93.6	4.5
712110	Museums	31	4 050	3 393	1 058	218	71	93.6	4.5
71212	Historical sites	9	1 829	1 708	469	85	27	77.6	11.6
712120	Historical sites	9	1 829	1 708	469	85	27	77.6	11.6
713	Amusement, gambling, & recreation industries	76	29 240	27 174	9 936	1 290	559	62.3	6.1
7139	Other amusement & recreation services	76	29 240	27 174	9 936	1 290	559	62.3	6.1
71391	Golf courses & country clubs	30	D	D	D	D	e	D	D
713910	Golf courses & country clubs	30	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	26	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	26	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	20	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	20	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALCONA COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ALGER COUNTY, MI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
ALLEGAN COUNTY, MI								
71	Arts, entertainment, & recreation	30	12 418	3 383	586	263	58.3	2.4
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71391	Golf courses & country clubs	13	7 222	2 366	214	116	64.6	3.5
713910	Golf courses & country clubs	13	7 222	2 366	214	116	64.6	3.5
ALPENA COUNTY, MI								
71	Arts, entertainment, & recreation	11	3 440	1 057	148	51	22.3	2.7
713	Amusement, gambling, & recreation industries	11	3 440	1 057	148	51	22.3	2.7
7139	Other amusement & recreation services	10	D	D	D	b	D	D
ANTRIM COUNTY, MI								
71	Arts, entertainment, & recreation	12	5 690	1 470	167	50	17.8	1.0
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARENAC COUNTY, MI								
71	Arts, entertainment, & recreation	12	6 468	2 287	308	87	20.5	1.1
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
BARAGA COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BARRY COUNTY, MI								
71	Arts, entertainment, & recreation	16	2 366	480	69	37	67.2	10.5
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BAY COUNTY, MI								
71	Arts, entertainment, & recreation	39	16 972	4 826	894	380	29.0	6.3
713	Amusement, gambling, & recreation industries	34	16 365	4 712	868	372	26.5	6.5
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71391	Golf courses & country clubs	5	5 283	1 716	202	71	19.0	—
713910	Golf courses & country clubs	5	5 283	1 716	202	71	19.0	—
71395	Bowling centers	6	3 877	1 251	306	146	25.4	—
713950	Bowling centers	6	3 877	1 251	306	146	25.4	—
71399	All other amusement & recreation industries	11	4 247	915	210	49	16.3	25.0
713990	All other amusement & recreation industries	11	4 247	915	210	49	16.3	25.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
BENZIE COUNTY, MI								
71	Arts, entertainment, & recreation	13	4 142	862	72	16	79.1	1.8
713	Amusement, gambling, & recreation industries	11	D	D	D	a	D	D
7139	Other amusement & recreation services	11	D	D	D	a	D	D
BERRIEN COUNTY, MI								
71	Arts, entertainment, & recreation	57	19 012	5 821	955	362	38.1	6.0
711	Performing arts, spectator sports, & related industries	12	1 705	586	115	34	48.4	—
713	Amusement, gambling, & recreation industries	45	17 307	5 235	840	328	37.1	6.6
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71391	Golf courses & country clubs	8	6 563	2 187	193	35	35.5	14.4
713910	Golf courses & country clubs	8	6 563	2 187	193	35	35.5	14.4
71394	Fitness & recreational sports centers	13	2 327	757	188	106	79.5	.6
713940	Fitness & recreational sports centers	13	2 327	757	188	106	79.5	.6
71395	Bowling centers	8	2 766	860	238	110	18.9	3.8
713950	Bowling centers	8	2 766	860	238	110	18.9	3.8
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
BRANCH COUNTY, MI								
71	Arts, entertainment, & recreation	18	6 074	1 221	218	92	58.4	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
CALHOUN COUNTY, MI								
71	Arts, entertainment, & recreation	37	15 612	4 143	710	285	25.8	4.3
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71391	Golf courses & country clubs	8	5 124	1 702	183	78	45.8	—
713910	Golf courses & country clubs	8	5 124	1 702	183	78	45.8	—
71395	Bowling centers	7	3 455	925	264	108	18.9	11.3
713950	Bowling centers	7	3 455	925	264	108	18.9	11.3
CASS COUNTY, MI								
71	Arts, entertainment, & recreation	13	6 079	1 503	330	172	23.1	27.6
713	Amusement, gambling, & recreation industries	13	6 079	1 503	330	172	23.1	27.6
7139	Other amusement & recreation services	13	6 079	1 503	330	172	23.1	27.6

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHARLEVOIX COUNTY, MI								
71	Arts, entertainment, & recreation	23	9 989	2 212	323	114	34.5	3.6
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	4	5 854	1 106	191	39	12.7	—
713930	Marinas	4	5 854	1 106	191	39	12.7	—
CHEBOYGAN COUNTY, MI								
71	Arts, entertainment, & recreation	23	12 033	2 018	262	90	22.9	2.4
713	Amusement, gambling, & recreation industries	22	D	D	D	b	D	D
7139	Other amusement & recreation services	22	D	D	D	b	D	D
71393	Marinas	9	9 585	1 227	221	57	12.2	—
713930	Marinas	9	9 585	1 227	221	57	12.2	—
CHIPPEWA COUNTY, MI								
71	Arts, entertainment, & recreation	14	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
CLARE COUNTY, MI								
71	Arts, entertainment, & recreation	14	3 585	1 023	186	82	48.5	9.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
CLINTON COUNTY, MI								
71	Arts, entertainment, & recreation	15	9 668	2 610	417	173	41.1	6.4
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71391	Golf courses & country clubs	7	8 146	2 168	321	112	40.1	7.5
713910	Golf courses & country clubs	7	8 146	2 168	321	112	40.1	7.5
CRAWFORD COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
DELTA COUNTY, MI								
71	Arts, entertainment, & recreation	17	6 711	962	127	94	27.4	11.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
DICKINSON COUNTY, MI								
71	Arts, entertainment, & recreation	9	1 464	410	141	118	22.8	—
EATON COUNTY, MI								
71	Arts, entertainment, & recreation	24	7 254	1 626	324	131	36.3	18.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
EMMET COUNTY, MI								
71	Arts, entertainment, & recreation	18	10 301	2 759	433	135	19.2	12.4
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71393	Marinas	6	4 948	998	195	31	1.0	17.2
713930	Marinas	6	4 948	998	195	31	1.0	17.2

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							From administrative records ¹	Estimated ²
GENESEE COUNTY, MI								
71	Arts, entertainment, & recreation	78	35 203	11 482	2 549	1 082	25.9	5.9
711	Performing arts, spectator sports, & related industries	11	7 426	2 887	613	218	21.3	3.8
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	67	27 777	8 595	1 936	864	27.1	6.4
7139	Other amusement & recreation services	62	26 019	8 080	1 825	791	26.4	6.7
71391	Golf courses & country clubs	11	6 274	2 078	273	71	28.3	—
713910	Golf courses & country clubs	11	6 274	2 078	273	71	28.3	—
71394	Fitness & recreational sports centers	18	6 596	2 358	581	270	26.3	7.4
713940	Fitness & recreational sports centers	18	6 596	2 358	581	270	26.3	7.4
71395	Bowling centers	15	10 340	3 021	863	380	15.9	11.1
713950	Bowling centers	15	10 340	3 021	863	380	15.9	11.1
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
GLADWIN COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
GOGEBIC COUNTY, MI								
71	Arts, entertainment, & recreation	9	5 095	1 450	694	274	11.0	14.4
713	Amusement, gambling, & recreation industries	9	5 095	1 450	694	274	11.0	14.4
7139	Other amusement & recreation services	9	5 095	1 450	694	274	11.0	14.4
GRAND TRAVERSE COUNTY, MI								
71	Arts, entertainment, & recreation	40	52 140	10 177	3 220	371	13.4	.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
GRATIOT COUNTY, MI								
71	Arts, entertainment, & recreation	10	4 386	916	142	76	60.8	2.9
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
HILLSDALE COUNTY, MI								
71	Arts, entertainment, & recreation	10	2 039	362	68	34	58.1	20.0
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HOUGHTON COUNTY, MI								
71	Arts, entertainment, & recreation	9	1 767	431	89	45	63.4	—
713	Amusement, gambling, & recreation industries	9	1 767	431	89	45	63.4	—
7139	Other amusement & recreation services	9	1 767	431	89	45	63.4	—
HURON COUNTY, MI								
71	Arts, entertainment, & recreation	30	7 215	1 498	117	64	78.8	2.7
713	Amusement, gambling, & recreation industries	27	6 878	1 440	110	62	80.2	.3
7139	Other amusement & recreation services	26	D	D	D	b	D	D
71393	Marinas	8	3 072	313	23	17	59.2	.7
713930	Marinas	8	3 072	313	23	17	59.2	.7

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
INGHAM COUNTY, MI								
71	Arts, entertainment, & recreation	70	65 064	12 736	2 964	1 159	10.9	2.2
711	Performing arts, spectator sports, & related industries	17	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	52	52 666	10 565	2 622	1 031	11.0	2.3
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71394	Fitness & recreational sports centers	20	13 983	4 691	1 235	665	27.1	1.9
713940	Fitness & recreational sports centers	20	13 983	4 691	1 235	665	27.1	1.9
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
IONIA COUNTY, MI								
71	Arts, entertainment, & recreation	17	4 870	1 123	162	77	65.8	17.7
711	Performing arts, spectator sports, & related industries	3	1 512	245	37	7	D	38.9
713	Amusement, gambling, & recreation industries	14	3 358	878	125	70	79.3	8.1
7139	Other amusement & recreation services	14	3 358	878	125	70	79.3	8.1
IOSCO COUNTY, MI								
71	Arts, entertainment, & recreation	11	3 695	790	55	16	82.8	.4
713	Amusement, gambling, & recreation industries	11	3 695	790	55	16	82.8	.4
7139	Other amusement & recreation services	11	3 695	790	55	16	82.8	.4
IRON COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ISABELLA COUNTY, MI								
71	Arts, entertainment, & recreation	14	7 396	1 976	282	172	72.6	4.4
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
JACKSON COUNTY, MI								
71	Arts, entertainment, & recreation	39	18 163	4 344	846	471	34.6	5.2
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	D	D	D	e	D	D
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	12	5 378	1 068	71	71	78.4	—
713910	Golf courses & country clubs	12	5 378	1 068	71	71	78.4	—
71394	Fitness & recreational sports centers	8	2 178	646	158	168	39.8	—
713940	Fitness & recreational sports centers	8	2 178	646	158	168	39.8	—
71395	Bowling centers	6	4 471	1 486	443	169	4.5	—
713950	Bowling centers	6	4 471	1 486	443	169	4.5	—
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
KALAMAZOO COUNTY, MI								
71	Arts, entertainment, & recreation	71	43 491	11 191	2 282	1 051	35.6	3.6
711	Performing arts, spectator sports, & related industries	17	14 462	3 857	932	365	59.5	.8
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	54	29 029	7 334	1 350	686	23.7	5.0
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71391	Golf courses & country clubs	13	11 096	2 081	164	62	13.1	9.8
713910	Golf courses & country clubs	13	11 096	2 081	164	62	13.1	9.8
71394	Fitness & recreational sports centers	17	5 959	2 116	470	312	20.0	5.6
713940	Fitness & recreational sports centers	17	5 959	2 116	470	312	20.0	5.6
71395	Bowling centers	9	5 378	1 744	428	202	52.5	.2
713950	Bowling centers	9	5 378	1 744	428	202	52.5	.2
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
KALKASKA COUNTY, MI								
71	Arts, entertainment, & recreation	8	3 424	994	70	33	24.1	13.4
713	Amusement, gambling, & recreation industries	8	3 424	994	70	33	24.1	13.4
7139	Other amusement & recreation services	8	3 424	994	70	33	24.1	13.4
KENT COUNTY, MI								
71	Arts, entertainment, & recreation	141	86 421	23 222	5 316	1 942	32.7	5.1
711	Performing arts, spectator sports, & related industries	26	23 127	5 482	1 385	187	30.7	2.2
7112	Spectator sports	6	10 754	2 687	901	57	23.7	1.9
71121	Spectator sports	6	10 754	2 687	901	57	23.7	1.9
7114	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
71141	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
711410	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
713	Amusement, gambling, & recreation industries	115	63 294	17 740	3 931	1 755	33.4	6.2
7139	Other amusement & recreation services	106	D	D	D	g	D	D
71391	Golf courses & country clubs	28	22 885	6 420	692	237	47.3	5.6
713910	Golf courses & country clubs	28	22 885	6 420	692	237	47.3	5.6
71394	Fitness & recreational sports centers	37	17 709	4 727	1 398	782	24.1	4.4
713940	Fitness & recreational sports centers	37	17 709	4 727	1 398	782	24.1	4.4
7139405	Roller skating rinks	5	1 432	426	120	86	2.0	—
71395	Bowling centers	17	12 522	4 166	1 099	514	21.2	5.3
713950	Bowling centers	17	12 522	4 166	1 099	514	21.2	5.3
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
LAKE COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
LAPEER COUNTY, MI								
71	Arts, entertainment, & recreation	25	7 362	2 036	327	146	50.6	2.4
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
LEELANAU COUNTY, MI								
71	Arts, entertainment, & recreation	16	42 701	8 623	2 211	457	6.3	.6
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
LENAWEE COUNTY, MI								
71	Arts, entertainment, & recreation	34	39 205	4 990	941	209	8.2	1.2
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
LIVINGSTON COUNTY, MI								
71	Arts, entertainment, & recreation	38	25 510	8 241	1 601	551	25.3	4.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	33	D	D	D	f	D	D
7139	Other amusement & recreation services	31	D	D	D	f	D	D
71391	Golf courses & country clubs	11	D	D	D	c	D	D
713910	Golf courses & country clubs	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	3 420	843	221	98	75.0	—
713940	Fitness & recreational sports centers	8	3 420	843	221	98	75.0	—
LUCE COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MACKINAC COUNTY, MI								
71	Arts, entertainment, & recreation	8	3 363	1 234	99	24	24.9	—
713	Amusement, gambling, & recreation industries	8	3 363	1 234	99	24	24.9	—
7139	Other amusement & recreation services	8	3 363	1 234	99	24	24.9	—
71399	All other amusement & recreation industries	6	D	D	D	a	D	D
713990	All other amusement & recreation industries	6	D	D	D	a	D	D
MACOMB COUNTY, MI								
71	Arts, entertainment, & recreation	182	129 316	34 593	6 579	2 481	27.2	2.3
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	164	124 734	32 951	6 246	2 416	27.5	2.4
7131	Amusement parks & arcades	11	9 932	1 953	406	177	29.6	19.8
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	148	D	D	D	g	D	D
71391	Golf courses & country clubs	27	36 696	11 186	1 128	403	36.7	—
713910	Golf courses & country clubs	27	36 696	11 186	1 128	403	36.7	—
71393	Marinas	29	18 222	5 015	920	169	33.5	.3
713930	Marinas	29	18 222	5 015	920	169	33.5	.3
71394	Fitness & recreational sports centers	43	24 037	5 243	1 263	585	17.7	1.3
713940	Fitness & recreational sports centers	43	24 037	5 243	1 263	585	17.7	1.3
7139405	Roller skating rinks	3	2 258	623	157	90	—	—
71395	Bowling centers	25	26 442	7 393	2 089	895	14.2	—
713950	Bowling centers	25	26 442	7 393	2 089	895	14.2	—
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
MANISTEE COUNTY, MI								
71	Arts, entertainment, & recreation	11	2 997	725	81	52	30.0	35.4
713	Amusement, gambling, & recreation industries	11	2 997	725	81	52	30.0	35.4
7139	Other amusement & recreation services	11	2 997	725	81	52	30.0	35.4
MARQUETTE COUNTY, MI								
71	Arts, entertainment, & recreation	16	4 157	1 024	283	134	63.4	2.0
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
MASON COUNTY, MI								
71	Arts, entertainment, & recreation	15	3 453	911	91	37	39.8	21.3
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
MECOSTA COUNTY, MI								
71	Arts, entertainment, & recreation	14	6 408	1 623	362	134	19.6	.3
713	Amusement, gambling, & recreation industries	14	6 408	1 623	362	134	19.6	.3
7139	Other amusement & recreation services	14	6 408	1 623	362	134	19.6	.3
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
MEMORINEE COUNTY, MI								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MIDLAND COUNTY, MI								
71	Arts, entertainment, & recreation	17	9 938	3 473	487	232	50.4	3.4
711	Performing arts, spectator sports, & related industries	4	1 572	275	50	4	65.0	—
713	Amusement, gambling, & recreation industries	13	8 366	3 198	437	228	47.6	4.0
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71391	Golf courses & country clubs	5	6 083	2 662	292	128	36.1	—
713910	Golf courses & country clubs	5	6 083	2 662	292	128	36.1	—
MISSAUKEE COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
MONROE COUNTY, MI								
71	Arts, entertainment, & recreation	50	27 209	7 134	1 015	457	31.4	9.4
711	Performing arts, spectator sports, & related industries	8	3 848	1 130	72	16	3.0	44.1
7112	Spectator sports	4	D	D	D	a	D	D
71121	Spectator sports	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	42	23 361	6 004	943	441	36.1	3.6
7139	Other amusement & recreation services	41	D	D	D	e	D	D
71391	Golf courses & country clubs	14	13 230	3 132	363	155	44.0	—
713910	Golf courses & country clubs	14	13 230	3 132	363	155	44.0	—
71393	Marinas	13	4 163	762	112	38	30.8	17.2
713930	Marinas	13	4 163	762	112	38	30.8	17.2
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71395	Bowling centers	4	3 800	1 176	324	134	9.9	—
713950	Bowling centers	4	3 800	1 176	324	134	9.9	—
MONTCALM COUNTY, MI								
71	Arts, entertainment, & recreation	17	4 504	1 014	93	52	82.8	3.4
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	3 572	922	89	49	78.3	4.3
MONTMORENCY COUNTY, MI								
71	Arts, entertainment, & recreation	5	3 608	898	174	58	14.0	—
713	Amusement, gambling, & recreation industries	5	3 608	898	174	58	14.0	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
MUSKEGON COUNTY, MI								
71	Arts, entertainment, & recreation	60	38 559	10 236	1 602	683	36.4	5.7
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	53	D	D	D	e	D	D
7131	Amusement parks & arcades	7	11 059	3 735	149	36	17.0	8.9
71311	Amusement & theme parks	3	D	D	D	b	D	D
713110	Amusement & theme parks	3	D	D	D	b	D	D
7139	Other amusement & recreation services	44	D	D	D	e	D	D
71393	Marinas	10	6 910	1 555	295	64	45.2	2.5
713930	Marinas	10	6 910	1 555	295	64	45.2	2.5
71394	Fitness & recreational sports centers	7	3 584	841	218	116	20.1	—
713940	Fitness & recreational sports centers	7	3 584	841	218	116	20.1	—
71395	Bowling centers	9	4 384	1 626	558	173	19.6	4.2
713950	Bowling centers	9	4 384	1 626	558	173	19.6	4.2
NEWAYGO COUNTY, MI								
71	Arts, entertainment, & recreation	8	1 919	647	94	25	53.8	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OAKLAND COUNTY, MI								
71	Arts, entertainment, & recreation	416	615 367	235 803	41 242	6 948	13.0	4.5
711	Performing arts, spectator sports, & related industries	139	400 418	173 355	29 143	2 677	5.1	2.2
7111	Performing arts companies	25	11 181	3 580	381	101	48.9	40.1
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
71113	Musical groups & artists	16	D	D	D	b	D	D
711130	Musical groups & artists	16	D	D	D	b	D	D
7111309	Other music groups & artists	15	D	D	D	b	D	D
71119	Other performing arts companies	4	2 498	834	205	41	5.9	88.3
711190	Other performing arts companies	4	2 498	834	205	41	5.9	88.3
7111909	Other performing arts companies (except circuses)	4	2 498	834	205	41	5.9	88.3
7112	Spectator sports	22	196 970	106 237	20 152	589	.8	.4
71121	Spectator sports	22	196 970	106 237	20 152	589	.8	.4
711211	Sports teams & clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	18	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	15	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	18	127 265	28 241	6 565	1 735	6.6	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	14 833	6 249	850	67	16.1	3.5
71141	Agents/managers for artists, athletes, & other public figures	19	14 833	6 249	850	67	16.1	3.5
711410	Agents/managers for artists, athletes, & other public figures	19	14 833	6 249	850	67	16.1	3.5
7115	Independent artists, writers, & performers	55	50 169	29 048	1 195	185	4.9	1.7
71151	Independent artists, writers, & performers	55	50 169	29 048	1 195	185	4.9	1.7
711510	Independent artists, writers, & performers	55	50 169	29 048	1 195	185	4.9	1.7
712	Museums, historical sites, & similar institutions	4	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	273	D	D	D	h	D	D
7131	Amusement parks & arcades	10	D	D	D	c	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	261	D	D	D	h	D	D
71391	Golf courses & country clubs	59	69 515	23 830	3 109	969	25.8	8.6
713910	Golf courses & country clubs	59	69 515	23 830	3 109	969	25.8	8.6
71393	Marinas	11	15 212	1 756	294	50	42.6	.2
713930	Marinas	11	15 212	1 756	294	50	42.6	.2
71394	Fitness & recreational sports centers	106	72 279	19 765	4 474	1 791	30.7	6.1
713940	Fitness & recreational sports centers	106	72 279	19 765	4 474	1 791	30.7	6.1
7139404	Ice skating rinks	3	4 779	1 080	184	63	D	—
7139405	Roller skating rinks	9	3 505	1 075	266	182	5.6	.9
71395	Bowling centers	35	22 898	6 488	1 695	649	22.8	5.4
713950	Bowling centers	35	22 898	6 488	1 695	649	22.8	5.4
71399	All other amusement & recreation industries	47	D	D	D	e	D	D
713990	All other amusement & recreation industries	47	D	D	D	e	D	D
7139904	Miniature golf courses	4	1 859	321	44	20	17.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	11	6 235	1 472	363	61	29.5	—
OCEANA COUNTY, MI								
71	Arts, entertainment, & recreation	16	5 202	1 411	145	66	36.6	—
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
OGEMAW COUNTY, MI								
71	Arts, entertainment, & recreation	10	2 191	535	108	64	51.7	4.9
713	Amusement, gambling, & recreation industries	10	2 191	535	108	64	51.7	4.9
7139	Other amusement & recreation services	10	2 191	535	108	64	51.7	4.9
ONTONAGON COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OSCEOLA COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
OSCODA COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OTSEGO COUNTY, MI								
71	Arts, entertainment, & recreation	13	4 364	1 270	140	36	42.3	.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
OTTAWA COUNTY, MI								
71	Arts, entertainment, & recreation	75	40 984	11 806	2 137	894	34.5	1.8
711	Performing arts, spectator sports, & related industries	9	3 921	1 099	141	30	65.4	.8
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	66	37 063	10 707	1 996	864	31.2	1.9
7131	Amusement parks & arcades	7	3 646	957	129	122	13.8	—
7139	Other amusement & recreation services	59	33 417	9 750	1 867	742	33.1	2.1
71391	Golf courses & country clubs	13	10 479	3 875	503	154	35.5	—
713910	Golf courses & country clubs	13	10 479	3 875	503	154	35.5	—
71393	Marinas	15	15 197	3 139	597	123	21.2	.6
713930	Marinas	15	15 197	3 139	597	123	21.2	.6
71394	Fitness & recreational sports centers	17	4 131	1 517	446	336	56.5	14.3
713940	Fitness & recreational sports centers	17	4 131	1 517	446	336	56.5	14.3
71395	Bowling centers	9	2 972	1 039	281	97	39.2	—
713950	Bowling centers	9	2 972	1 039	281	97	39.2	—
PRESQUE ISLE COUNTY, MI								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
ROSCOMMON COUNTY, MI								
71	Arts, entertainment, & recreation	20	3 481	847	54	24	38.2	26.3
713	Amusement, gambling, & recreation industries	20	3 481	847	54	24	38.2	26.3
7139	Other amusement & recreation services	19	D	D	D	b	D	D
SAGINAW COUNTY, MI								
71	Arts, entertainment, & recreation	45	22 721	5 971	925	404	19.7	12.4
711	Performing arts, spectator sports, & related industries	8	4 347	1 036	141	32	7.5	7.2
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	37	18 374	4 935	784	372	22.6	13.7
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	17	9 281	2 834	271	87	17.6	23.1
713910	Golf courses & country clubs	17	9 281	2 834	271	87	17.6	23.1
71394	Fitness & recreational sports centers	7	3 538	773	195	128	59.6	—
713940	Fitness & recreational sports centers	7	3 538	773	195	128	59.6	—
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
ST. CLAIR COUNTY, MI								
71	Arts, entertainment, & recreation	48	20 408	5 257	931	483	41.1	6.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	44	D	D	D	e	D	D
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71393	Marinas	11	6 595	1 166	202	98	18.4	—
713930	Marinas	11	6 595	1 166	202	98	18.4	—
71394	Fitness & recreational sports centers	12	4 391	1 746	341	247	54.5	30.4
713940	Fitness & recreational sports centers	12	4 391	1 746	341	247	54.5	30.4
71395	Bowling centers	7	3 095	614	196	82	55.5	—
713950	Bowling centers	7	3 095	614	196	82	55.5	—
ST. JOSEPH COUNTY, MI								
71	Arts, entertainment, & recreation	8	2 995	817	121	62	55.2	—
713	Amusement, gambling, & recreation industries	8	2 995	817	121	62	55.2	—
7139	Other amusement & recreation services	8	2 995	817	121	62	55.2	—
SANILAC COUNTY, MI								
71	Arts, entertainment, & recreation	16	7 425	1 678	240	125	57.9	.4
713	Amusement, gambling, & recreation industries	16	7 425	1 678	240	125	57.9	.4
7139	Other amusement & recreation services	16	7 425	1 678	240	125	57.9	.4

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SCHOOLCRAFT COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SHIAWASSEE COUNTY, MI								
71	Arts, entertainment, & recreation	14	4 141	934	129	93	34.7	15.2
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
TUSCOLA COUNTY, MI								
71	Arts, entertainment, & recreation	19	8 673	1 401	200	130	16.4	13.1
713	Amusement, gambling, & recreation industries	19	8 673	1 401	200	130	16.4	13.1
7139	Other amusement & recreation services	19	8 673	1 401	200	130	16.4	13.1
71393	Marinas	2	D	D	D	a	D	D
713930	Marinas	2	D	D	D	a	D	D
VAN BUREN COUNTY, MI								
71	Arts, entertainment, & recreation	23	7 834	2 154	597	385	37.1	2.4
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
WASHTENAW COUNTY, MI								
71	Arts, entertainment, & recreation	101	56 886	18 148	3 731	1 194	19.2	4.9
711	Performing arts, spectator sports, & related industries	26	D	D	D	b	D	D
7115	Independent artists, writers, & performers	13	5 522	2 218	546	23	13.7	5.5
71151	Independent artists, writers, & performers	13	5 522	2 218	546	23	13.7	5.5
711510	Independent artists, writers, & performers	13	5 522	2 218	546	23	13.7	5.5
713	Amusement, gambling, & recreation industries	74	D	D	D	g	D	D
7139	Other amusement & recreation services	69	D	D	D	g	D	D
71391	Golf courses & country clubs	16	20 113	6 501	914	267	13.3	2.9
713910	Golf courses & country clubs	16	20 113	6 501	914	267	13.3	2.9
71394	Fitness & recreational sports centers	32	17 950	5 894	1 397	604	22.4	1.8
713940	Fitness & recreational sports centers	32	17 950	5 894	1 397	604	22.4	1.8
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	2 595	593	119	61	66.6	—
713990	All other amusement & recreation industries	12	2 595	593	119	61	66.6	—
WAYNE COUNTY, MI								
71	Arts, entertainment, & recreation	309	410 880	127 756	26 994	5 603	11.7	2.5
711	Performing arts, spectator sports, & related industries	86	250 371	77 659	15 512	2 045	6.0	2.0
7111	Performing arts companies	14	4 987	1 535	415	148	8.3	3.2
71111	Theater companies & dinner theaters	5	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	c	D	D
7112	Spectator sports	19	204 098	59 153	11 237	738	.5	.4
71121	Spectator sports	19	204 098	59 153	11 237	738	.5	.4
711211	Sports teams & clubs	2	D	D	D	b	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
711212	Racetracks	6	D	D	D	e	D	D
7112123	Horse racetrack operation	5	D	D	D	e	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	6	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	33	16 840	8 884	2 415	262	79.8	2.5
71151	Independent artists, writers, & performers	33	16 840	8 884	2 415	262	79.8	2.5
711510	Independent artists, writers, & performers	33	16 840	8 884	2 415	262	79.8	2.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAYNE COUNTY, MI—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	223	160 509	50 097	11 482	3 558	20.5	3.3
7131	Amusement parks & arcades	13	5 973	1 624	308	106	18.2	30.6
71312	Amusement arcades	11	D	D	D	b	D	D
713120	Amusement arcades	11	D	D	D	b	D	D
7139	Other amusement & recreation services	206	153 908	48 359	11 149	3 431	20.4	2.1
71391	Golf courses & country clubs	21	34 438	16 118	3 510	329	2.8	2.4
713910	Golf courses & country clubs	21	34 438	16 118	3 510	329	2.8	2.4
71393	Marinas	21	10 376	2 894	499	106	46.9	3.9
713930	Marinas	21	10 376	2 894	499	106	46.9	3.9
71394	Fitness & recreational sports centers	71	34 239	8 413	2 208	1 072	23.9	3.8
713940	Fitness & recreational sports centers	71	34 239	8 413	2 208	1 072	23.9	3.8
7139405	Roller skating rinks	7	3 826	1 346	375	164	18.0	—
71395	Bowling centers	40	35 848	10 012	2 797	1 077	25.6	.1
713950	Bowling centers	40	35 848	10 012	2 797	1 077	25.6	.1
71399	All other amusement & recreation industries	53	39 007	10 922	2 135	847	21.2	1.5
713990	All other amusement & recreation industries	53	39 007	10 922	2 135	847	21.2	1.5
7139902	Concession operators of amusement devices & rides	4	D	D	D	b	D	D
7139904	Miniature golf courses	6	1 987	614	25	22	67.2	12.6
7139905	Coin-operated amusement devices (except slot machine operation)	16	D	D	D	c	D	D
WEXFORD COUNTY, MI								
71	Arts, entertainment, & recreation	19	7 136	1 935	663	153	36.3	11.8
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	ADRIAN, MI							
	Arts, entertainment, & recreation	6	1 608	431	122	35	7.2	15.7
	ALBION, MI							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ALGONAC, MI							
71	Arts, entertainment, & recreation	3	976	415	76	43	—	8.3
	ALLEGAN, MI							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ALLEN PARK, MI							
71	Arts, entertainment, & recreation	11	18 143	8 871	2 551	325	82.2	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7115	Independent artists, writers, & performers	3	D	D	D	c	D	D
71151	Independent artists, writers, & performers	3	D	D	D	c	D	D
711510	Independent artists, writers, & performers	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
	ALPENA, MI							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALPINE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	3 027	882	149	38	11.4	13.2
713	Amusement, gambling, & recreation industries	6	3 027	882	149	38	11.4	13.2
7139	Other amusement & recreation services	5	D	D	D	b	D	D
ANN ARBOR, MI								
71	Arts, entertainment, & recreation	43	18 818	5 627	1 316	533	17.5	8.8
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	15 787	4 623	1 083	498	12.9	7.0
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	15	10 590	3 244	804	380	15.8	2.7
713940	Fitness & recreational sports centers	15	10 590	3 244	804	380	15.8	2.7
AUBURN HILLS, MI								
71	Arts, entertainment, & recreation	10	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	g	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	7	4 161	899	195	78	50.5	.3
7139	Other amusement & recreation services	7	4 161	899	195	78	50.5	.3
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BAD AXE, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BANGOR TOWNSHIP, MI								
71	Arts, entertainment, & recreation	10	1 194	391	90	65	44.1	—
BATTLE CREEK, MI								
71	Arts, entertainment, & recreation	15	7 580	1 992	456	187	.4	5.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
BAY CITY, MI								
71	Arts, entertainment, & recreation	10	6 644	1 549	355	107	23.1	16.0
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BEDFORD TOWNSHIP, MI (CALHOUN COUNTY)								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BEDFORD TOWNSHIP, MI (MONROE COUNTY)								
71	Arts, entertainment, & recreation	8	6 760	2 145	171	104	55.4	25.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
BELDING, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BELLEVILLE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BENTON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	5 467	2 011	260	52	3.0	11.4
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BENTON HARBOR, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BERKLEY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BEVERLY HILLS, MI								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	3	D	D	D	a	D	D
71151	Independent artists, writers, & performers	3	D	D	D	a	D	D
711510	Independent artists, writers, & performers	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
BIG RAPIDS, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BIRMINGHAM, MI								
71	Arts, entertainment, & recreation	18	11 447	7 203	548	114	25.6	9.9
711	Performing arts, spectator sports, & related industries	13	9 042	6 496	386	65	18.5	12.5
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BLACKMAN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	3 671	897	279	119	14.4	22.0
713	Amusement, gambling, & recreation industries	7	3 671	897	279	119	14.4	22.0
7139	Other amusement & recreation services	7	3 671	897	279	119	14.4	22.0
BLISSFIELD, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BLOOMFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	14	20 448	7 272	1 100	233	3.7	1.2
711	Performing arts, spectator sports, & related industries	6	4 000	832	127	10	—	2.2
713	Amusement, gambling, & recreation industries	8	16 448	6 440	973	223	4.6	1.0
7139	Other amusement & recreation services	8	16 448	6 440	973	223	4.6	1.0
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
BLOOMFIELD HILLS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
BOYNE CITY, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRANDON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRIDGEPORT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRIGHTON, MI								
71	Arts, entertainment, & recreation	3	2 127	831	206	84	D	—
713	Amusement, gambling, & recreation industries	3	2 127	831	206	84	D	—
7139	Other amusement & recreation services	3	2 127	831	206	84	D	—
BRIGHTON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	2 514	733	135	53	17.4	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BROWNSTOWN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	1 189	278	23	29	77.0	—
BUCHANAN, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURTON, MI								
71	Arts, entertainment, & recreation	7	1 668	372	56	39	21.7	—
713	Amusement, gambling, & recreation industries	7	1 668	372	56	39	21.7	—
BYRON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	4 213	1 117	176	65	3.3	—
713	Amusement, gambling, & recreation industries	7	4 213	1 117	176	65	3.3	—
7139	Other amusement & recreation services	7	4 213	1 117	176	65	3.3	—
CADILLAC, MI								
71	Arts, entertainment, & recreation	5	3 675	901	474	78	55.7	—
713	Amusement, gambling, & recreation industries	5	3 675	901	474	78	55.7	—
7139	Other amusement & recreation services	5	3 675	901	474	78	55.7	—
CANNON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
CANTON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	16	7 604	1 977	383	170	14.7	7.0
713	Amusement, gambling, & recreation industries	10	6 703	1 813	354	156	16.7	7.1
7139	Other amusement & recreation services	8	D	D	D	c	D	D
CARO, MI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CASCADE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	3 008	812	177	71	41.0	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
CENTER LINE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHARLEVOIX, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHARLOTTE, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHEBOYGAN, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CHELSEA, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHESANING, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHESTERFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	11	6 383	1 627	227	87	30.3	1.3
713	Amusement, gambling, & recreation industries	11	6 383	1 627	227	87	30.3	1.3
7139	Other amusement & recreation services	10	D	D	D	b	D	D
CLARE, MI *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CLARE, MI (CLARE COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CLAWSON, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
CLINTON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	20	12 552	3 355	887	351	7.8	—
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	2 988	804	224	123	10.9	—
713940	Fitness & recreational sports centers	7	2 988	804	224	123	10.9	—
71395	Bowling centers	4	5 029	1 457	429	138	—	—
713950	Bowling centers	4	5 029	1 457	429	138	—	—
COLDWATER, MI								
71	Arts, entertainment, & recreation	6	1 663	405	94	46	95.2	—
713	Amusement, gambling, & recreation industries	6	1 663	405	94	46	95.2	—
7139	Other amusement & recreation services	6	1 663	405	94	46	95.2	—
COMMERCE TOWNSHIP BALANCE, MI *								
71	Arts, entertainment, & recreation	11	4 996	1 369	233	70	62.8	2.5
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
COMSTOCK TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
COOPERSVILLE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CORUNNA, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DAVISON, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAVISON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DEARBORN, MI								
71	Arts, entertainment, & recreation	23	24 957	6 462	1 677	764	12.1	1.0
713	Amusement, gambling, & recreation industries	16	24 305	6 240	1 624	756	10.9	—
7139	Other amusement & recreation services	16	24 305	6 240	1 624	756	10.9	—
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	5 060	954	271	142	33.7	—
713940	Fitness & recreational sports centers	8	5 060	954	271	142	33.7	—
71399	All other amusement & recreation industries	2	D	D	D	e	D	D
713990	All other amusement & recreation industries	2	D	D	D	e	D	D
DEARBORN HEIGHTS, MI								
71	Arts, entertainment, & recreation	9	3 881	1 187	332	107	23.7	9.7
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
DELHI TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	2 342	481	109	37	17.0	11.2
DELTA TOWNSHIP, MI								
71	Arts, entertainment, & recreation	9	3 130	656	147	73	33.2	38.4
713	Amusement, gambling, & recreation industries	9	3 130	656	147	73	33.2	38.4
7139	Other amusement & recreation services	6	D	D	D	b	D	D
DETROIT, MI								
71	Arts, entertainment, & recreation	66	173 543	73 579	14 752	1 773	4.0	2.3
711	Performing arts, spectator sports, & related industries	26	140 012	57 776	11 045	1 232	.5	2.5
7111	Performing arts companies	6	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711211	Sports teams & clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	40	33 531	15 803	3 707	541	18.6	1.6
7139	Other amusement & recreation services	37	33 034	15 642	3 666	526	18.4	1.3
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71393	Marinas	7	5 550	1 506	239	59	32.5	—
713930	Marinas	7	5 550	1 506	239	59	32.5	—
71394	Fitness & recreational sports centers	11	5 582	1 687	403	176	22.8	4.2
713940	Fitness & recreational sports centers	11	5 582	1 687	403	176	22.8	4.2
7139405	Roller skating rinks	3	1 596	542	93	74	D	—
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
DE WITT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	1 846	464	59	47	80.5	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
DOWAGIAC, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DUNDEE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DURAND, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EAST GRAND RAPIDS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAST JORDAN, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAST LANSING, MI								
71	Arts, entertainment, & recreation	8	6 015	2 163	538	314	31.6	4.4
713	Amusement, gambling, & recreation industries	6	D	D	D	e	D	D
7139	Other amusement & recreation services	5	5 129	1 858	492	298	24.9	—
71394	Fitness & recreational sports centers	3	D	D	D	e	D	D
713940	Fitness & recreational sports centers	3	D	D	D	e	D	D
EASTPOINTE, MI *								
71	Arts, entertainment, & recreation	5	1 031	398	118	48	44.2	2.9
EAST TAWAS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EMMETT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	3	977	277	40	10	D	22.9
ESCANABA, MI								
71	Arts, entertainment, & recreation	9	4 735	658	79	67	12.8	2.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
ESSEXVILLE, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
FARMINGTON, MI								
71	Arts, entertainment, & recreation	8	2 657	1 080	249	53	14.7	7.0
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
FARMINGTON HILLS, MI								
71	Arts, entertainment, & recreation	34	24 228	6 589	1 507	374	28.5	4.5
711	Performing arts, spectator sports, & related industries	12	13 523	3 124	741	69	18.0	8.0
7113	Promoters of performing arts, sports, & similar events	5	7 264	711	154	17	1.1	14.9
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	5	D	D	D	b	D	D
71151	Independent artists, writers, & performers	5	D	D	D	b	D	D
711510	Independent artists, writers, & performers	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	10 705	3 465	766	305	41.8	—
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	4 296	1 526	377	178	30.4	—
713940	Fitness & recreational sports centers	10	4 296	1 526	377	178	30.4	—
FENTON, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FENTON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	1 609	455	84	32	36.0	—
713	Amusement, gambling, & recreation industries	4	1 609	455	84	32	36.0	—
7139	Other amusement & recreation services	4	1 609	455	84	32	36.0	—
FERNDALE, MI								
71	Arts, entertainment, & recreation	8	2 988	841	163	42	1.4	4.6
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FERRYSBURG, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLAT ROCK, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLINT, MI								
71	Arts, entertainment, & recreation	10	3 560	1 101	291	107	21.3	1.1
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
FLINT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	11	6 955	2 017	500	212	15.8	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	2 100	638	151	44	D	—
713940	Fitness & recreational sports centers	3	2 100	638	151	44	D	—
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
FLUSHING, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKENMUTH, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
FRANKLIN, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FRASER, MI								
71	Arts, entertainment, & recreation	5	3 056	592	136	33	18.5	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
FREMONT, MI								
71	Arts, entertainment, & recreation	3	715	187	28	9	D	—
FRENCHTOWN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
FRUITPORT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	6 969	840	169	111	86.5	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
GAINES TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GARDEN CITY, MI								
71	Arts, entertainment, & recreation	3	936	218	51	16	D	—
GARFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
GAYLORD, MI								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
GENESEE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	1 758	537	147	66	36.2	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
GENOA TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	9 510	3 375	861	230	5.1	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
GEORGETOWN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	2 030	644	209	155	80.0	17.6
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
GIBRALTAR, MI								
71	Arts, entertainment, & recreation	3	2 458	876	183	21	D	—
713	Amusement, gambling, & recreation industries	3	2 458	876	183	21	D	—
7139	Other amusement & recreation services	3	2 458	876	183	21	D	—
GLADSTONE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLADWIN, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GRAND BLANC, MI								
71	Arts, entertainment, & recreation	4	1 537	576	136	33	27.3	—
GRAND BLANC TOWNSHIP, MI								
71	Arts, entertainment, & recreation	10	4 757	1 646	333	154	32.8	4.9
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
GRAND HAVEN, MI								
71	Arts, entertainment, & recreation	7	5 071	913	160	57	7.6	.4
713	Amusement, gambling, & recreation industries	7	5 071	913	160	57	7.6	.4
7139	Other amusement & recreation services	7	5 071	913	160	57	7.6	.4
71393	Marinas	3	D	D	D	a	D	D
713930	Marinas	3	D	D	D	a	D	D
GRAND HAVEN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GRAND RAPIDS, MI								
71	Arts, entertainment, & recreation	44	25 589	7 339	1 920	679	24.7	6.4
711	Performing arts, spectator sports, & related industries	7	9 759	2 410	726	49	15.0	3.0
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	15 830	4 929	1 194	630	30.7	8.4
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71394	Fitness & recreational sports centers	18	8 410	2 628	625	358	26.8	3.1
713940	Fitness & recreational sports centers	18	8 410	2 628	625	358	26.8	3.1
71395	Bowling centers	7	4 809	1 474	392	197	14.7	13.7
713950	Bowling centers	7	4 809	1 474	392	197	14.7	13.7

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							From administrative records ¹	Estimated ²
GRAND RAPIDS TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	1 733	380	22	20	91.8	.3
713	Amusement, gambling, & recreation industries	5	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
GRANDVILLE, MI								
71	Arts, entertainment, & recreation	10	3 223	1 086	255	86	15.2	8.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
GREEN OAK TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENVILLE, MI								
71	Arts, entertainment, & recreation	4	1 171	247	23	22	88.1	—
GROSSE ILE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GROSSE POINTE, MI								
71	Arts, entertainment, & recreation	3	453	166	45	13	—	11.7
GROSSE POINTE FARMS, MI								
71	Arts, entertainment, & recreation	5	829	250	52	5	100.0	—
GROSSE POINTE PARK, MI								
71	Arts, entertainment, & recreation	3	282	174	17	1	54.3	45.7
GROSSE POINTE SHORES, MI *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
GROSSE POINTE SHORES, MI (WAYNE COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
GROSSE POINTE WOODS, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMBURG TOWNSHIP, MI								
71	Arts, entertainment, & recreation	3	1 703	668	74	56	D	—
713	Amusement, gambling, & recreation industries	3	1 703	668	74	56	D	—
7139	Other amusement & recreation services	3	1 703	668	74	56	D	—
HAMTRAMCK, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HANCOCK, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARPER WOODS, MI								
71	Arts, entertainment, & recreation	5	3 200	1 134	235	61	2.5	4.6
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
HARRISON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	17	13 748	3 455	718	293	34.2	—
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71393	Marinas	13	D	D	D	b	D	D
713930	Marinas	13	D	D	D	b	D	D
HASTINGS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HAZEL PARK, MI								
71	Arts, entertainment, & recreation	2	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
HIGHLAND TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	3 064	334	66	31	93.5	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
HIGHLAND PARK, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HILLSDALE, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOLLAND, MI *								
71	Arts, entertainment, & recreation	8	4 913	1 789	385	162	32.7	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
HOLLAND, MI (OTTAWA COUNTY PART) *								
71	Arts, entertainment, & recreation	8	4 913	1 789	385	162	32.7	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
HOLLAND TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	2 320	750	153	101	35.0	6.5
713	Amusement, gambling, & recreation industries	6	2 320	750	153	101	35.0	6.5
HOLLY, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
HOUGHTON, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOWELL, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HUDSON, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HUDSONVILLE, MI								
71	Arts, entertainment, & recreation	3	733	214	53	31	D	—

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							From administrative records ¹	Estimated ²
HUNTINGTON WOODS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
HURON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
IMLAY CITY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
INDEPENDENCE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	9	8 921	2 207	461	328	37.0	2.7
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
INKSTER, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
IONIA, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
IRON MOUNTAIN, MI								
71	Arts, entertainment, & recreation	5	571	130	44	27	4.9	—
IRONWOOD, MI								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ISHPEMING, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
ITHACA, MI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
JACKSON, MI								
71	Arts, entertainment, & recreation	11	6 534	1 508	269	196	16.3	1.0
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
KALAMAZOO, MI								
71	Arts, entertainment, & recreation	23	14 260	4 666	1 151	529	9.5	.8
711	Performing arts, spectator sports, & related industries	6	5 529	2 213	624	314	.5	2.0
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	17	8 731	2 453	527	215	15.2	.1
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 656	977	200	95	24.8	—
713940	Fitness & recreational sports centers	8	2 656	977	200	95	24.8	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
KALAMAZOO TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	490	248	4	2	46.1	17.6
KEEGO HARBOR, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
KENTWOOD, MI								
71	Arts, entertainment, & recreation	14	11 646	2 858	906	315	50.1	.9
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	5 390	925	476	225	12.7	—
713940	Fitness & recreational sports centers	5	5 390	925	476	225	12.7	—
KINGSFORD, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKE ORION, MI *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
LANSING, MI *								
71	Arts, entertainment, & recreation	25	41 741	6 339	1 548	462	7.8	1.6
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	3 347	898	241	161	58.5	7.8
713940	Fitness & recreational sports centers	8	3 347	898	241	161	58.5	7.8
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
LANSING, MI (INGHAM COUNTY PART) *								
71	Arts, entertainment, & recreation	25	41 741	6 339	1 548	462	7.8	1.6
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	3 347	898	241	161	58.5	7.8
713940	Fitness & recreational sports centers	8	3 347	898	241	161	58.5	7.8
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
LAPEER, MI								
71	Arts, entertainment, & recreation	5	2 050	662	128	59	30.9	—
713	Amusement, gambling, & recreation industries	5	2 050	662	128	59	30.9	—
7139	Other amusement & recreation services	5	2 050	662	128	59	30.9	—
LATHRUP VILLAGE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEONI TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
LINCOLN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	3	855	330	88	40	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LINCOLN PARK, MI								
71	Arts, entertainment, & recreation	11	3 380	842	210	119	57.0	5.7
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 737	523	138	71	34.3	11.1
713940	Fitness & recreational sports centers	6	1 737	523	138	71	34.3	11.1
LINDEN, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVONIA, MI								
71	Arts, entertainment, & recreation	35	92 073	12 749	2 476	697	2.9	2.7
711	Performing arts, spectator sports, & related industries	10	75 983	8 256	1 339	270	.8	.9
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	25	16 090	4 493	1 137	427	13.0	11.3
7139	Other amusement & recreation services	22	13 398	3 818	970	375	14.1	1.7
71394	Fitness & recreational sports centers	8	2 897	1 029	325	123	16.0	4.3
713940	Fitness & recreational sports centers	8	2 897	1 029	325	123	16.0	4.3
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	2 815	676	147	42	37.1	—
713990	All other amusement & recreation industries	8	2 815	676	147	42	37.1	—
LUDINGTON, MI								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
LYON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	4 028	1 446	111	40	1.9	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
MACOMB TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	6 475	2 048	151	42	13.7	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
MADISON HEIGHTS, MI								
71	Arts, entertainment, & recreation	15	14 612	3 922	881	245	3.2	18.3
711	Performing arts, spectator sports, & related industries	6	6 039	1 792	419	87	1.0	24.7
7111	Performing arts companies	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	8 573	2 130	462	158	4.8	13.8
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
MANISTEE, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MANISTIQUE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARQUETTE, MI								
71	Arts, entertainment, & recreation	8	2 411	633	181	86	43.8	—
713	Amusement, gambling, & recreation industries	8	2 411	633	181	86	43.8	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MARSHALL, MI								
71	Arts, entertainment, & recreation	3	1 304	243	61	20	D	—

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARYSVILLE, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MASON, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MATTAWAN, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MELVINDALE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MENOMINEE, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
MERIDIAN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	13	5 695	1 358	350	172	7.4	2.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	3 926	1 152	326	155	10.7	—
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MIDLAND, MI *								
71	Arts, entertainment, & recreation	13	8 610	3 186	426	181	44.7	3.9
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
MIDLAND, MI (BAY COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
MIDLAND, MI (MIDLAND COUNTY PART) *								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
MILAN, MI *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILAN, MI (WASHTENAW COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILFORD, MI								
71	Arts, entertainment, & recreation	4	926	140	26	8	14.3	23.5
MONROE, MI								
71	Arts, entertainment, & recreation	11	4 915	1 273	321	138	14.1	.1
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
MONROE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MOUNT CLEMENS, MI								
71	Arts, entertainment, & recreation	5	5 342	1 543	150	142	39.5	—
713	Amusement, gambling, & recreation industries	5	5 342	1 543	150	142	39.5	—
7139	Other amusement & recreation services	5	5 342	1 543	150	142	39.5	—

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							From administrative records ¹	Estimated ²
MOUNT MORRIS TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	1 981	446	137	107	26.7	33.4
713	Amusement, gambling, & recreation industries	7	1 981	446	137	107	26.7	33.4
7139	Other amusement & recreation services	6	D	D	D	c	D	D
MOUNT PLEASANT, MI								
71	Arts, entertainment, & recreation	6	2 418	1 013	212	147	67.1	2.9
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
MUNDY TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MUNISING, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
MUSKEGON, MI								
71	Arts, entertainment, & recreation	15	7 092	2 007	448	220	40.5	4.5
711	Performing arts, spectator sports, & related industries	5	2 081	690	159	138	—	1.2
713	Amusement, gambling, & recreation industries	10	5 011	1 317	289	82	57.3	5.8
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
MUSKEGON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	2 282	831	332	47	13.1	2.5
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MUSKEGON HEIGHTS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
NEW BALTIMORE, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NILES, MI *								
71	Arts, entertainment, & recreation	4	459	87	22	15	30.1	22.9
NILES, MI (BERRIEN COUNTY PART) *								
71	Arts, entertainment, & recreation	4	459	87	22	15	30.1	22.9
NILES TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	1 810	536	128	45	52.3	—
713	Amusement, gambling, & recreation industries	6	1 810	536	128	45	52.3	—
7139	Other amusement & recreation services	6	1 810	536	128	45	52.3	—
NORTH MUSKEGON, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
NORTHVILLE, MI *								
71	Arts, entertainment, & recreation	12	18 265	3 166	817	276	4.0	2.3
711	Performing arts, spectator sports, & related industries	7	15 398	2 177	678	223	4.5	—
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	2 867	989	139	53	1.5	14.9
7139	Other amusement & recreation services	5	2 867	989	139	53	1.5	14.9
NORTHVILLE, MI (OAKLAND COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NORTHVILLE, MI (WAYNE COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
NORTHVILLE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTON SHORES, MI								
71	Arts, entertainment, & recreation	9	7 602	2 223	183	86	31.3	12.9
713	Amusement, gambling, & recreation industries	9	7 602	2 223	183	86	31.3	12.9
7131	Amusement parks & arcades	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
NORWAY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NOVI, MI								
71	Arts, entertainment, & recreation	15	10 131	2 188	376	138	20.6	8.3
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	7 752	1 490	251	104	10.4	—
7139	Other amusement & recreation services	6	7 752	1 490	251	104	10.4	—
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
OAKLAND TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	6 514	3 919	709	195	43.7	33.5
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
OAK PARK, MI								
71	Arts, entertainment, & recreation	8	4 141	848	206	84	90.7	4.4
711	Performing arts, spectator sports, & related industries	3	1 443	231	97	43	87.5	12.5
713	Amusement, gambling, & recreation industries	5	2 698	617	109	41	92.4	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
ORION TOWNSHIP BALANCE, MI *								
71	Arts, entertainment, & recreation	8	7 237	2 287	382	91	36.5	37.5
713	Amusement, gambling, & recreation industries	8	7 237	2 287	382	91	36.5	37.5
7139	Other amusement & recreation services	8	7 237	2 287	382	91	36.5	37.5
71391	Golf courses & country clubs	4	5 107	1 725	237	39	25.3	53.1
713910	Golf courses & country clubs	4	5 107	1 725	237	39	25.3	53.1
OSCODA TOWNSHIP, MI								
71	Arts, entertainment, & recreation	5	2 539	677	52	14	94.1	—
713	Amusement, gambling, & recreation industries	5	2 539	677	52	14	94.1	—
7139	Other amusement & recreation services	5	2 539	677	52	14	94.1	—
OSHTEMO TOWNSHIP, MI								
71	Arts, entertainment, & recreation	9	4 362	1 346	290	111	45.2	—
711	Performing arts, spectator sports, & related industries	4	1 274	229	42	11	100.0	—
713	Amusement, gambling, & recreation industries	5	3 088	1 117	248	100	22.6	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
OTSEGO, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OWOSSO, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
OXFORD, MI *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PARK TOWNSHIP, MI								
71	Arts, entertainment, & recreation	12	5 929	1 545	291	114	46.4	.5
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71393	Marinas	4	3 713	994	177	37	43.4	—
713930	Marinas	4	3 713	994	177	37	43.4	—
PAW PAW, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PETOSKEY, MI								
71	Arts, entertainment, & recreation	6	2 600	719	130	81	67.9	25.8
713	Amusement, gambling, & recreation industries	6	2 600	719	130	81	67.9	25.8
7139	Other amusement & recreation services	6	2 600	719	130	81	67.9	25.8
PITTSFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
PLAINFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	3 311	1 008	167	77	24.3	5.2
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
PLEASANT RIDGE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PLYMOUTH, MI								
71	Arts, entertainment, & recreation	5	5 773	1 173	225	168	35.7	.3
713	Amusement, gambling, & recreation industries	5	5 773	1 173	225	168	35.7	.3
7139	Other amusement & recreation services	5	5 773	1 173	225	168	35.7	.3
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
PLYMOUTH TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	3 202	518	70	26	—	3.2
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
PONTIAC, MI								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	3 489	488	86	36	19.0	5.4
7139	Other amusement & recreation services	6	3 489	488	86	36	19.0	5.4

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							From administrative records ¹	Estimated ²
PORTAGE, MI								
71	Arts, entertainment, & recreation	13	6 984	1 869	404	250	67.6	2.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
PORT HURON, MI								
71	Arts, entertainment, & recreation	10	5 413	1 003	266	115	21.3	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71393	Marinas	1	D	D	D	b	D	D
713930	Marinas	1	D	D	D	b	D	D
PORTLAND, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
REDFORD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	5 680	1 345	246	103	31.4	2.1
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
RICHMOND, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RIVER ROUGE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RIVERVIEW, MI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
ROCHESTER, MI								
71	Arts, entertainment, & recreation	7	1 372	305	86	47	16.8	59.5
ROCHESTER HILLS, MI								
71	Arts, entertainment, & recreation	16	16 719	2 746	542	142	53.6	.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 582	870	206	57	9.6	—
713940	Fitness & recreational sports centers	4	2 582	870	206	57	9.6	—
ROCKFORD, MI								
71	Arts, entertainment, & recreation	3	2 045	604	71	20	D	—
713	Amusement, gambling, & recreation industries	3	2 045	604	71	20	D	—
7139	Other amusement & recreation services	3	2 045	604	71	20	D	—
ROCKWOOD, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROGERS CITY, MI								
71	Arts, entertainment, & recreation	3	530	172	17	3	D	—
ROMEO, MI *								
71	Arts, entertainment, & recreation	3	3 031	545	94	19	D	—
713	Amusement, gambling, & recreation industries	3	3 031	545	94	19	D	—
7139	Other amusement & recreation services	3	3 031	545	94	19	D	—

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROOSEVELT PARK, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ROSEVILLE, MI								
71	Arts, entertainment, & recreation	12	10 167	2 422	547	254	9.9	22.1
713	Amusement, gambling, & recreation industries	12	10 167	2 422	547	254	9.9	22.1
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71395	Bowling centers	4	5 576	1 178	319	146	6.0	—
713950	Bowling centers	4	5 576	1 178	319	146	6.0	—
ROYAL OAK, MI								
71	Arts, entertainment, & recreation	17	6 853	1 494	316	110	32.7	6.1
711	Performing arts, spectator sports, & related industries	8	3 141	655	117	26	10.5	—
713	Amusement, gambling, & recreation industries	9	3 712	839	199	84	51.5	11.3
7139	Other amusement & recreation services	9	3 712	839	199	84	51.5	11.3
71394	Fitness & recreational sports centers	5	2 602	449	124	54	30.9	16.1
713940	Fitness & recreational sports centers	5	2 602	449	124	54	30.9	16.1
SAGINAW, MI								
71	Arts, entertainment, & recreation	7	5 505	1 161	198	72	1.9	3.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SAGINAW TOWNSHIP, MI								
71	Arts, entertainment, & recreation	8	4 571	1 343	330	168	34.9	2.8
713	Amusement, gambling, & recreation industries	8	4 571	1 343	330	168	34.9	2.8
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
ST. CLAIR, MI								
71	Arts, entertainment, & recreation	3	577	173	40	14	D	7.3
ST. CLAIR SHORES, MI								
71	Arts, entertainment, & recreation	25	12 590	3 215	680	218	26.9	.5
713	Amusement, gambling, & recreation industries	19	11 924	3 061	666	214	24.2	.5
7139	Other amusement & recreation services	19	11 924	3 061	666	214	24.2	.5
71393	Marinas	8	3 644	1 344	230	47	26.6	1.6
713930	Marinas	8	3 644	1 344	230	47	26.6	1.6
71394	Fitness & recreational sports centers	6	4 182	696	162	69	10.4	—
713940	Fitness & recreational sports centers	6	4 182	696	162	69	10.4	—
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
ST. IGNACE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. JOHNS, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ST. JOSEPH, MI								
71	Arts, entertainment, & recreation	7	1 446	424	65	17	38.7	—
ST. LOUIS, MI								
71	Arts, entertainment, & recreation	3	285	93	11	4	55.8	44.2
SALINE, MI								
71	Arts, entertainment, & recreation	6	1 654	459	93	43	43.3	2.5
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAULT STE. MARIE, MI								
71	Arts, entertainment, & recreation	9	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
SCIO TOWNSHIP, MI								
71	Arts, entertainment, & recreation	8	7 973	2 773	522	155	8.4	—
713	Amusement, gambling, & recreation industries	8	7 973	2 773	522	155	8.4	—
7139	Other amusement & recreation services	8	7 973	2 773	522	155	8.4	—
71394	Fitness & recreational sports centers	4	3 148	1 227	264	99	16.6	—
713940	Fitness & recreational sports centers	4	3 148	1 227	264	99	16.6	—
SHELBY TOWNSHIP, MI								
71	Arts, entertainment, & recreation	11	10 745	2 878	564	241	58.7	.6
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	4 999	1 265	317	158	26.4	1.3
713940	Fitness & recreational sports centers	7	4 999	1 265	317	158	26.4	1.3
SOUTHFIELD, MI								
71	Arts, entertainment, & recreation	29	22 094	8 107	1 693	566	9.5	31.2
711	Performing arts, spectator sports, & related industries	13	6 196	2 098	308	108	6.2	21.9
7111	Performing arts companies	3	1 443	575	7	8	—	35.6
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	15 898	6 009	1 385	458	10.7	34.8
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	5	5 902	1 323	312	150	15.8	—
713940	Fitness & recreational sports centers	5	5 902	1 323	312	150	15.8	—
71399	All other amusement & recreation industries	4	D	D	D	c	D	D
713990	All other amusement & recreation industries	4	D	D	D	c	D	D
SOUTHGATE, MI								
71	Arts, entertainment, & recreation	9	1 238	277	77	31	79.1	4.7
SOUTH HAVEN, MI *								
71	Arts, entertainment, & recreation	7	2 601	698	88	28	49.9	11.1
713	Amusement, gambling, & recreation industries	7	2 601	698	88	28	49.9	11.1
7139	Other amusement & recreation services	7	2 601	698	88	28	49.9	11.1
SOUTH HAVEN, MI (ALLEGAN COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTH HAVEN, MI (VAN BUREN COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
SOUTH LYON, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPARTA, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGFIELD, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SPRING LAKE, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
STERLING HEIGHTS, MI								
71	Arts, entertainment, & recreation	21	14 050	3 991	802	173	11.1	.3
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	6 713	1 368	269	83	18.6	.6
713940	Fitness & recreational sports centers	10	6 713	1 368	269	83	18.6	.6
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
STURGIS, MI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SUMMIT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	2 737	710	130	73	10.7	—
713	Amusement, gambling, & recreation industries	4	2 737	710	130	73	10.7	—
7139	Other amusement & recreation services	4	2 737	710	130	73	10.7	—
SUMPTER TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
SWARTZ CREEK, MI								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
TAYLOR, MI								
71	Arts, entertainment, & recreation	13	6 563	1 970	506	188	21.5	—
713	Amusement, gambling, & recreation industries	10	6 146	1 866	476	177	16.1	—
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	1 745	442	148	59	D	—
713940	Fitness & recreational sports centers	3	1 745	442	148	59	D	—
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
TECUMSEH, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
THOMAS TOWNSHIP, MI								
71	Arts, entertainment, & recreation	9	3 245	958	144	41	7.1	64.0
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
THREE RIVERS, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TRAVERSE CITY, MI *								
71	Arts, entertainment, & recreation	22	7 988	2 130	383	134	55.1	—
713	Amusement, gambling, & recreation industries	22	7 988	2 130	383	134	55.1	—
7139	Other amusement & recreation services	22	7 988	2 130	383	134	55.1	—
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
TRAVERSE CITY, MI (GRAND TRAVERSE COUNTY PART) *								
71	Arts, entertainment, & recreation	22	7 988	2 130	383	134	55.1	—
713	Amusement, gambling, & recreation industries	22	7 988	2 130	383	134	55.1	—
7139	Other amusement & recreation services	22	7 988	2 130	383	134	55.1	—
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
TRENTON, MI								
71	Arts, entertainment, & recreation	5	1 666	466	126	56	45.3	—
713	Amusement, gambling, & recreation industries	5	1 666	466	126	56	45.3	—
7139	Other amusement & recreation services	5	1 666	466	126	56	45.3	—
TROY, MI								
71	Arts, entertainment, & recreation	32	66 770	8 607	1 949	362	6.2	4.4
711	Performing arts, spectator sports, & related industries	13	52 215	5 146	1 368	100	6.7	1.5
7111	Performing arts companies	4	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	14 555	3 461	581	262	4.4	15.0
7139	Other amusement & recreation services	19	14 555	3 461	581	262	4.4	15.0
71394	Fitness & recreational sports centers	12	10 728	2 012	342	177	2.2	18.8
713940	Fitness & recreational sports centers	12	10 728	2 012	342	177	2.2	18.8
UTICA, MI								
71	Arts, entertainment, & recreation	4	2 471	600	65	25	2.9	—
713	Amusement, gambling, & recreation industries	4	2 471	600	65	25	2.9	—
VAN BUREN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	8	2 949	821	114	41	19.2	1.8
713	Amusement, gambling, & recreation industries	5	2 498	693	96	28	17.9	2.1
7139	Other amusement & recreation services	5	2 498	693	96	28	17.9	2.1
VASSAR, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
VIENNA TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	1 515	318	48	32	56.2	—
WALKER, MI								
71	Arts, entertainment, & recreation	5	9 287	1 791	370	208	—	2.9
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
WALLED LAKE, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
WARREN, MI								
71	Arts, entertainment, & recreation	21	15 581	4 343	1 048	396	25.0	2.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71312	Amusement arcades	2	D	D	D	b	D	D
713120	Amusement arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	2 365	455	105	50	4.3	—
713940	Fitness & recreational sports centers	4	2 365	455	105	50	4.3	—
71395	Bowling centers	5	6 445	1 961	537	252	4.4	—
713950	Bowling centers	5	6 445	1 961	537	252	4.4	—
WASHINGTON TOWNSHIP BALANCE, MI *								
71	Arts, entertainment, & recreation	6	5 212	1 761	192	87	75.9	—
713	Amusement, gambling, & recreation industries	6	5 212	1 761	192	87	75.9	—
7139	Other amusement & recreation services	6	5 212	1 761	192	87	75.9	—
WATERFORD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	33	18 472	3 947	807	329	27.0	3.0
713	Amusement, gambling, & recreation industries	26	17 335	3 651	738	315	26.6	2.1
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	9	2 449	488	132	86	91.3	3.5
713940	Fitness & recreational sports centers	9	2 449	488	132	86	91.3	3.5
71395	Bowling centers	4	3 140	980	272	119	—	8.7
713950	Bowling centers	4	3 140	980	272	119	—	8.7
WAYLAND, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAYNE, MI								
71	Arts, entertainment, & recreation	3	1 322	467	110	23	D	—
WEST BLOOMFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	24	17 589	5 658	1 164	361	56.2	7.0
713	Amusement, gambling, & recreation industries	21	16 755	5 531	1 145	352	58.5	7.4
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	9 230	3 555	851	242	50.7	—
713940	Fitness & recreational sports centers	10	9 230	3 555	851	242	50.7	—
71399	All other amusement & recreation industries	4	2 061	218	44	20	58.8	41.2
713990	All other amusement & recreation industries	4	2 061	218	44	20	58.8	41.2
WESTLAND, MI								
71	Arts, entertainment, & recreation	14	8 893	2 373	445	193	3.3	3.7
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71395	Bowling centers	3	4 040	1 023	270	98	—	—
713950	Bowling centers	3	4 040	1 023	270	98	—	—
71399	All other amusement & recreation industries	4	1 736	271	56	30	11.7	10.8
713990	All other amusement & recreation industries	4	1 736	271	56	30	11.7	10.8
WHITEHALL, MI								
71	Arts, entertainment, & recreation	6	3 303	787	111	47	17.1	—
713	Amusement, gambling, & recreation industries	6	3 303	787	111	47	17.1	—
7139	Other amusement & recreation services	6	3 303	787	111	47	17.1	—
WHITE LAKE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	5 262	2 082	494	160	17.5	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
WILLIAMSTON, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WIXOM, MI								
71	Arts, entertainment, & recreation	4	1 486	590	142	41	45.8	—
WOODHAVEN, MI								
71	Arts, entertainment, & recreation	5	1 943	467	141	58	—	1.5
713	Amusement, gambling, & recreation industries	5	1 943	467	141	58	—	1.5
7139	Other amusement & recreation services	5	1 943	467	141	58	—	1.5
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
WYANDOTTE, MI								
71	Arts, entertainment, & recreation	8	2 906	743	160	79	52.2	—
713	Amusement, gambling, & recreation industries	8	2 906	743	160	79	52.2	—
7139	Other amusement & recreation services	8	2 906	743	160	79	52.2	—
WYOMING, MI								
71	Arts, entertainment, & recreation	12	6 693	2 120	450	191	65.6	8.8
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
YPSILANTI, MI								
71	Arts, entertainment, & recreation	4	2 682	605	89	32	21.2	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
YPSILANTI TOWNSHIP, MI								
71	Arts, entertainment, & recreation	8	3 332	1 010	251	109	33.4	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	1 481	524	133	50	D	—
713940	Fitness & recreational sports centers	3	1 481	524	133	50	D	—
ZEELAND, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ALCONA COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF ALGER COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ALLEGAN COUNTY, MI								
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71391	Golf courses & country clubs	10	5 529	1 930	191	106	58.3	—
713910	Golf courses & country clubs	10	5 529	1 930	191	106	58.3	—
BALANCE OF ALPENA COUNTY, MI								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF ANTRIM COUNTY, MI								
71	Arts, entertainment, & recreation	12	5 690	1 470	167	50	17.8	1.0
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF ARENAC COUNTY, MI								
71	Arts, entertainment, & recreation	12	6 468	2 287	308	87	20.5	1.1
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF BARAGA COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BARRY COUNTY, MI								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BALANCE OF BAY COUNTY, MI								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
BALANCE OF BENZIE COUNTY, MI								
71	Arts, entertainment, & recreation	13	4 142	862	72	16	79.1	1.8
713	Amusement, gambling, & recreation industries	11	D	D	D	a	D	D
7139	Other amusement & recreation services	11	D	D	D	a	D	D
BALANCE OF BERRIEN COUNTY, MI								
71	Arts, entertainment, & recreation	27	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BALANCE OF BRANCH COUNTY, MI								
71	Arts, entertainment, & recreation	12	4 411	816	124	46	44.5	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF CALHOUN COUNTY, MI								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	1 468	270	3	1	D	—
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF CASS COUNTY, MI								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
BALANCE OF CHARLEVOIX COUNTY, MI								
71	Arts, entertainment, & recreation	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
BALANCE OF CHEBOYGAN COUNTY, MI								
71	Arts, entertainment, & recreation	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	18	D	D	D	b	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
BALANCE OF CHIPPEWA COUNTY, MI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CLARE COUNTY, MI								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF CLINTON COUNTY, MI								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
BALANCE OF CRAWFORD COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF DELTA COUNTY, MI								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
BALANCE OF DICKINSON COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF EATON COUNTY, MI								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF EMMET COUNTY, MI								
71	Arts, entertainment, & recreation	12	7 701	2 040	303	54	2.8	7.8
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71393	Marinas	5	D	D	D	b	D	D
713930	Marinas	5	D	D	D	b	D	D
BALANCE OF GENESEE COUNTY, MI								
71	Arts, entertainment, & recreation	6	1 436	585	101	35	38.7	7.1
BALANCE OF GLADWIN COUNTY, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GOGEBIC COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
BALANCE OF GRAND TRAVERSE COUNTY, MI								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
BALANCE OF GRATIOT COUNTY, MI								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF HILLSDALE COUNTY, MI								
71	Arts, entertainment, & recreation	8	D	D	D	a	D	D
BALANCE OF HOUGHTON COUNTY, MI								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF HURON COUNTY, MI								
71	Arts, entertainment, & recreation	28	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	b	D	D
7139	Other amusement & recreation services	24	D	D	D	b	D	D
71393	Marinas	8	3 072	313	23	17	59.2	.7
713930	Marinas	8	3 072	313	23	17	59.2	.7
BALANCE OF INGHAM COUNTY, MI								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	3 472	1 084	298	109	—	—
713940	Fitness & recreational sports centers	4	3 472	1 084	298	109	—	—
BALANCE OF IONIA COUNTY, MI								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF IOSCO COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF IRON COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ISABELLA COUNTY, MI								
71	Arts, entertainment, & recreation	8	4 978	963	70	25	75.3	5.2
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF JACKSON COUNTY, MI								
71	Arts, entertainment, & recreation	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
BALANCE OF KALAMAZOO COUNTY, MI								
71	Arts, entertainment, & recreation	18	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	10 873	1 959	209	95	6.7	10.6
7139	Other amusement & recreation services	17	10 873	1 959	209	95	6.7	10.6
71391	Golf courses & country clubs	8	9 127	1 608	135	51	.3	12.0
713910	Golf courses & country clubs	8	9 127	1 608	135	51	.3	12.0
BALANCE OF KALKASKA COUNTY, MI								
71	Arts, entertainment, & recreation	8	3 424	994	70	33	24.1	13.4
713	Amusement, gambling, & recreation industries	8	3 424	994	70	33	24.1	13.4
7139	Other amusement & recreation services	8	3 424	994	70	33	24.1	13.4
BALANCE OF KENT COUNTY, MI								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71391	Golf courses & country clubs	9	6 652	1 669	98	36	49.1	14.4
713910	Golf courses & country clubs	9	6 652	1 669	98	36	49.1	14.4
BALANCE OF LAKE COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF LAPEER COUNTY, MI								
71	Arts, entertainment, & recreation	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BALANCE OF LEELANAU COUNTY, MI								
71	Arts, entertainment, & recreation	16	42 701	8 623	2 211	457	6.3	.6
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
BALANCE OF LENAWEE COUNTY, MI								
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BALANCE OF LIVINGSTON COUNTY, MI								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71391	Golf courses & country clubs	6	D	D	D	b	D	D
713910	Golf courses & country clubs	6	D	D	D	b	D	D
BALANCE OF LUCE COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MACKINAC COUNTY, MI								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
BALANCE OF MACOMB COUNTY, MI								
71	Arts, entertainment, & recreation	4	4 441	1 124	59	15	15.4	—
713	Amusement, gambling, & recreation industries	4	4 441	1 124	59	15	15.4	—
7139	Other amusement & recreation services	4	4 441	1 124	59	15	15.4	—
BALANCE OF MANISTEE COUNTY, MI								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF MARQUETTE COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF MASON COUNTY, MI								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF MECOSTA COUNTY, MI								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF MENOMINEE COUNTY, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MIDLAND COUNTY, MI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF MISSAUKEE COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, MI								
71	Arts, entertainment, & recreation	26	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71391	Golf courses & country clubs	9	D	D	D	b	D	D
713910	Golf courses & country clubs	9	D	D	D	b	D	D
71393	Marinas	11	D	D	D	b	D	D
713930	Marinas	11	D	D	D	b	D	D
BALANCE OF MONTCALM COUNTY, MI								
71	Arts, entertainment, & recreation	13	3 333	767	70	30	80.9	4.6
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	2 401	675	66	27	73.5	6.4
BALANCE OF MONTMORENCY COUNTY, MI								
71	Arts, entertainment, & recreation	5	3 608	898	174	58	14.0	—
713	Amusement, gambling, & recreation industries	5	3 608	898	174	58	14.0	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF MUSKEGON COUNTY, MI								
71	Arts, entertainment, & recreation	12	8 815	2 725	166	55	14.0	9.4
713	Amusement, gambling, & recreation industries	12	8 815	2 725	166	55	14.0	9.4
7131	Amusement parks & arcades	1	D	D	D	a	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF NEWAYGO COUNTY, MI								
71	Arts, entertainment, & recreation	5	1 204	460	66	16	54.5	—
BALANCE OF OAKLAND COUNTY, MI								
71	Arts, entertainment, & recreation	22	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	8 910	2 122	456	230	36.0	2.6
7139	Other amusement & recreation services	17	8 910	2 122	456	230	36.0	2.6
BALANCE OF OCEANA COUNTY, MI								
71	Arts, entertainment, & recreation	16	5 202	1 411	145	66	36.6	—
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF OGEMAW COUNTY, MI								
71	Arts, entertainment, & recreation	10	2 191	535	108	64	51.7	4.9
713	Amusement, gambling, & recreation industries	10	2 191	535	108	64	51.7	4.9
7139	Other amusement & recreation services	10	2 191	535	108	64	51.7	4.9
BALANCE OF ONTONAGON COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF OSCEOLA COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF OSCODA COUNTY, MI							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF OTSEGO COUNTY, MI							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF OTTAWA COUNTY, MI							
71	Arts, entertainment, & recreation	22	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71391	Golf courses & country clubs	9	D	D	D	b	D	D
713910	Golf courses & country clubs	9	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
	BALANCE OF PRESQUE ISLE COUNTY, MI							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF ROSCOMMON COUNTY, MI							
71	Arts, entertainment, & recreation	20	3 481	847	54	24	38.2	26.3
713	Amusement, gambling, & recreation industries	20	3 481	847	54	24	38.2	26.3
7139	Other amusement & recreation services	19	D	D	D	b	D	D
	BALANCE OF SAGINAW COUNTY, MI							
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	BALANCE OF ST. CLAIR COUNTY, MI							
71	Arts, entertainment, & recreation	30	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	3 036	1 136	202	160	60.1	39.9
713940	Fitness & recreational sports centers	4	3 036	1 136	202	160	60.1	39.9
	BALANCE OF ST. JOSEPH COUNTY, MI							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
	BALANCE OF SANILAC COUNTY, MI							
71	Arts, entertainment, & recreation	16	7 425	1 678	240	125	57.9	.4
713	Amusement, gambling, & recreation industries	16	7 425	1 678	240	125	57.9	.4
7139	Other amusement & recreation services	16	7 425	1 678	240	125	57.9	.4
	BALANCE OF SHIAWASSEE COUNTY, MI							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	BALANCE OF TUSCOLA COUNTY, MI							
71	Arts, entertainment, & recreation	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
71393	Marinas	2	D	D	D	a	D	D
713930	Marinas	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF VAN BUREN COUNTY, MI								
71	Arts, entertainment, & recreation	14	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	13	4 536	1 265	471	339	31.2	3.3
7139	Other amusement & recreation services	12	D	D	D	e	D	D
BALANCE OF WASHTENAW COUNTY, MI								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
7115	Independent artists, writers, & performers	5	D	D	D	a	D	D
71151	Independent artists, writers, & performers	5	D	D	D	a	D	D
711510	Independent artists, writers, & performers	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	15 979	5 373	895	290	22.6	.7
7139	Other amusement & recreation services	16	15 979	5 373	895	290	22.6	.7
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 270	780	169	58	50.7	—
713940	Fitness & recreational sports centers	4	2 270	780	169	58	50.7	—
BALANCE OF WEXFORD COUNTY, MI								
71	Arts, entertainment, & recreation	14	3 461	1 034	189	75	15.6	24.2
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MICHIGAN

Clare is in Clare and Isabella Counties.

Commerce township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Commerce township balance contains all of Commerce township except the incorporated place of Wolverine Lake.

Eastpointe name was changed from East Detroit in July 1992.

Grosse Pointe Shores is in Macomb and Wayne Counties.

Holland is in Allegan and Ottawa Counties.

Lake Orion. See “Orion township balance.”

Lansing is in Eaton and Ingham Counties.

Midland is in Bay and Midland Counties.

Milan is in Monroe and Washtenaw Counties.

Niles is in Berrien and Cass Counties.

Northville is in Oakland and Wayne Counties.

Orion township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Orion township balance contains all of Orion township except the incorporated place of Lake Orion.

Oxford. See “Oxford township balance.”

Oxford township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Oxford township balance contains all of Oxford township except the incorporated place of Oxford.

Romeo. See “Washington township balance.”

South Haven is in Allegan and Van Buren Counties.

Traverse City is in Grand Traverse and Leelanau Counties.

Washington township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Washington township balance contains all of Washington township except the incorporated place of Romeo.

Wolverine Lake. See “Commerce township balance.”

Appendix E. Metropolitan Areas

MICHIGAN

Ann Arbor, MI PMSA

Lenawee County, MI
Livingston County, MI
Washtenaw County, MI

Benton Harbor, MI MSA

Berrien County, MI

Detroit, MI PMSA

Lapeer County, MI
Macomb County, MI
Monroe County, MI
Oakland County, MI
St. Clair County, MI
Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA

Ann Arbor, MI PMSA
Lenawee County, MI
Livingston County, MI
Washtenaw County, MI

Detroit, MI PMSA
Lapeer County, MI
Macomb County, MI
Monroe County, MI
Oakland County, MI
St. Clair County, MI
Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA—Con.

Flint, MI PMSA
Genesee County, MI

Flint, MI PMSA

Genesee County, MI

Grand Rapids—Muskegon—Holland, MI MSA

Allegan County, MI
Kent County, MI
Muskegon County, MI
Ottawa County, MI

Jackson, MI MSA

Jackson County, MI

Kalamazoo—Battle Creek, MI MSA

Calhoun County, MI
Kalamazoo County, MI
Van Buren County, MI

Lansing—East Lansing, MI MSA

Clinton County, MI
Eaton County, MI
Ingham County, MI

Saginaw—Bay City—Midland, MI MSA

Bay County, MI
Midland County, MI
Saginaw County, MI

Minnesota

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MINNESOTA								
71	Arts, entertainment, & recreation	1 593	1 469 670	477 939	117 061	27 958	12.9	6.5
711	Performing arts, spectator sports, & related industries	427	472 904	156 649	45 598	3 939	8.9	3.5
7111	Performing arts companies	113	106 789	22 548	5 347	1 269	5.4	5.8
71111	Theater companies & dinner theaters	36	54 326	14 684	3 337	984	2.8	10.7
711110	Theater companies & dinner theaters	36	54 326	14 684	3 337	984	2.8	10.7
7111102	Theater companies	29	39 242	8 804	1 971	612	1.5	14.7
7111103	Dinner theaters	7	15 084	5 880	1 366	372	6.0	.1
71112	Dance companies	5	D	D	D	b	D	D
711120	Dance companies	5	D	D	D	b	D	D
71113	Musical groups & artists	60	21 042	6 194	1 680	185	6.9	1.9
711130	Musical groups & artists	60	21 042	6 194	1 680	185	6.9	1.9
7111309	Other music groups & artists	60	21 042	6 194	1 680	185	6.9	1.9
71119	Other performing arts companies	12	D	D	D	b	D	D
711190	Other performing arts companies	12	D	D	D	b	D	D
7111901	Circuses	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	10	D	D	D	b	D	D
7112	Spectator sports	42	215 357	102 956	34 260	661	1.3	1.2
71121	Spectator sports	42	215 357	102 956	34 260	661	1.3	1.2
711211	Sports teams & clubs	10	185 145	98 513	33 583	438	.2	.3
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	3	D	D	D	c	D	D
7112119	Other professional sports clubs	6	D	D	D	c	D	D
711212	Racetracks	15	27 415	4 039	615	191	4.5	5.5
7112122	Auto racetrack operation	14	D	D	D	b	D	D
7112123	Horse racetrack operation	1	D	D	D	c	D	D
711219	Other spectator sports	17	2 797	404	62	32	37.4	21.1
7112191	Professional athletes	6	805	92	15	10	73.3	26.7
7112192	Racing (except racetrack operation)	11	1 992	312	47	22	22.9	18.8
7113	Promoters of performing arts, sports, & similar events	50	76 253	8 803	2 042	894	15.5	1.9
71131	Promoters of performing arts, sports, & similar events w/facility	15	13 029	2 913	870	698	38.2	4.1
711310	Promoters of performing arts, sports, & similar events w/facility	15	13 029	2 913	870	698	38.2	4.1
71132	Promoters of performing arts, sports, & similar events w/o facil	35	63 224	5 890	1 172	196	10.9	1.4
711320	Promoters of performing arts, sports, & similar events w/o facil	35	63 224	5 890	1 172	196	10.9	1.4
7114	Agents/managers for artists, athletes, & other public figures	37	9 862	2 885	658	98	17.4	10.2
71141	Agents/managers for artists, athletes, & other public figures	37	9 862	2 885	658	98	17.4	10.2
711410	Agents/managers for artists, athletes, & other public figures	37	9 862	2 885	658	98	17.4	10.2
7115	Independent artists, writers, & performers	185	64 643	19 457	3 291	1 017	31.3	8.1
71151	Independent artists, writers, & performers	185	64 643	19 457	3 291	1 017	31.3	8.1
711510	Independent artists, writers, & performers	185	64 643	19 457	3 291	1 017	31.3	8.1
712	Museums, historical sites, & similar institutions	12	8 016	1 710	355	153	82.4	1.5
7121	Museums, historical sites, & similar institutions	12	8 016	1 710	355	153	82.4	1.5
71211	Museums	7	D	D	D	b	D	D
712110	Museums	7	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	3	D	D	D	c	D	D
712130	Zoos & botanical gardens	3	D	D	D	c	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1 154	988 750	319 580	71 108	23 866	14.3	7.9
7131	Amusement parks & arcades	55	48 310	14 402	2 016	569	6.8	2.9
71311	Amusement & theme parks	14	D	D	D	c	D	D
713110	Amusement & theme parks	14	D	D	D	c	D	D
7131101	Waterparks	3	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	11	D	D	D	c	D	D
71312	Amusement arcades	41	D	D	D	e	D	D
713120	Amusement arcades	41	D	D	D	e	D	D
7132	Gambling industries	42	361 159	120 711	29 446	6 402	.2	7.3
71329	Other gambling industries	42	361 159	120 711	29 446	6 402	.2	7.3
713290	Other gambling industries	42	361 159	120 711	29 446	6 402	.2	7.3
7132901	Slot machine operators	7	331 898	117 219	28 603	6 003	—	4.0
7132902	Lottery, bingo, bookie, & other betting operation	35	29 261	3 492	843	399	2.4	44.3
7139	Other amusement & recreation services	1 057	579 281	184 467	39 646	16 895	23.7	8.7
71391	Golf courses & country clubs	274	165 696	55 391	7 035	2 727	35.8	5.7
713910	Golf courses & country clubs	274	165 696	55 391	7 035	2 727	35.8	5.7
71392	Skiing facilities	10	21 972	7 670	3 281	1 395	1.7	—
713920	Skiing facilities	10	21 972	7 670	3 281	1 395	1.7	—
71393	Marinas	60	30 129	6 463	1 119	239	33.2	2.9
713930	Marinas	60	30 129	6 463	1 119	239	33.2	2.9
71394	Fitness & recreational sports centers	280	207 885	77 631	18 502	8 363	9.8	10.3
713940	Fitness & recreational sports centers	280	207 885	77 631	18 502	8 363	9.8	10.3
7139404	Ice skating rinks	25	4 776	1 017	294	172	41.4	24.9
7139405	Roller skating rinks	27	6 566	1 916	536	456	17.1	5.6
71395	Bowling centers	193	83 042	22 590	6 449	2 929	31.3	4.4
713950	Bowling centers	193	83 042	22 590	6 449	2 929	31.3	4.4

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	MINNESOTA—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	240	70 557	14 722	3 260	1 242	29.9	21.3
713990	All other amusement & recreation industries	240	70 557	14 722	3 260	1 242	29.9	21.3
7139901	Dance studios & halls	13	1 689	221	59	66	4.4	21.8
7139902	Concession operators of amusement devices & rides	21	5 026	1 082	208	109	30.1	19.1
7139904	Miniature golf courses	14	1 562	302	15	10	17.1	4.7
7139905	Coin-operated amusement devices (except slot machine operation)	40	32 389	6 904	1 685	383	22.9	11.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	MINNESOTA								
	Arts, entertainment, & recreation	600	473 281	411 778	146 677	31 981	9 385	13.8	6.2
711	Performing arts, spectator sports, & related industries	168	187 110	150 124	43 463	10 693	2 613	4.3	3.9
7111	Performing arts companies	109	130 573	98 687	36 215	9 032	1 987	2.7	1.5
71111	Theater companies & dinner theaters	57	56 779	53 317	16 169	4 120	1 108	4.5	.1
711110	Theater companies & dinner theaters	57	56 779	53 317	16 169	4 120	1 108	4.5	.1
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	54	D	D	D	D	f	D	D
71112	Dance companies	8	D	D	D	D	b	D	D
711120	Dance companies	8	D	D	D	D	b	D	D
71113	Musical groups & artists	39	71 593	43 135	19 345	4 737	822	.8	2.7
711130	Musical groups & artists	39	71 593	43 135	19 345	4 737	822	.8	2.7
7111301	Symphony orchestras & chamber music organizations	12	D	D	D	D	f	D	D
7111309	Other music groups & artists	27	D	D	D	D	c	D	D
71119	Other performing arts companies	5	D	D	D	D	a	D	D
711190	Other performing arts companies	5	D	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	59	56 537	51 437	7 248	1 661	626	8.0	9.3
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	52	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	52	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	157	117 521	98 695	40 800	9 388	1 889	17.0	1.8
7121	Museums, historical sites, & similar institutions	157	117 521	98 695	40 800	9 388	1 889	17.0	1.8
71211	Museums	101	105 412	88 033	35 636	8 435	1 655	15.9	1.2
712110	Museums	101	105 412	88 033	35 636	8 435	1 655	15.9	1.2
71212	Historical sites	49	10 437	9 523	4 817	882	214	28.8	4.9
712120	Historical sites	49	10 437	9 523	4 817	882	214	28.8	4.9
71213	Zoos & botanical gardens	2	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	5	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	5	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	275	168 650	162 959	62 414	11 900	4 883	22.0	11.8
7139	Other amusement & recreation services	275	168 650	162 959	62 414	11 900	4 883	22.0	11.8
71391	Golf courses & country clubs	82	84 805	81 508	33 195	5 346	1 409	26.7	1.0
713910	Golf courses & country clubs	82	84 805	81 508	33 195	5 346	1 409	26.7	1.0
71394	Fitness & recreational sports centers	84	53 111	51 344	21 309	4 759	2 606	6.3	10.0
713940	Fitness & recreational sports centers	84	53 111	51 344	21 309	4 759	2 606	6.3	10.0
71399	All other amusement & recreation industries	109	30 734	30 107	7 910	1 795	868	36.2	44.9
713990	All other amusement & recreation industries	109	30 734	30 107	7 910	1 795	868	36.2	44.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DULUTH-SUPERIOR, MN-WI MSA								
71	Arts, entertainment, & recreation	84	28 037	5 831	1 323	658	30.1	27.3
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	73	D	D	D	f	D	D
7139	Other amusement & recreation services	67	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	3 607	905	246	192	68.1	31.9
713940	Fitness & recreational sports centers	21	3 607	905	246	192	68.1	31.9
71395	Bowling centers	15	4 876	1 339	375	202	47.4	2.4
713950	Bowling centers	15	4 876	1 339	375	202	47.4	2.4
71399	All other amusement & recreation industries	16	5 841	875	190	61	23.3	48.4
713990	All other amusement & recreation industries	16	5 841	875	190	61	23.3	48.4
7139905	Coin-operated amusement devices (except slot machine operation)	6	4 323	536	129	25	5.9	55.9
FARGO-MOORHEAD, ND-MN MSA								
71	Arts, entertainment, & recreation	48	23 592	5 642	1 253	656	7.6	2.5
711	Performing arts, spectator sports, & related industries	9	9 356	1 486	258	58	-	1.2
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	39	14 236	4 156	995	598	12.6	3.4
7139	Other amusement & recreation services	27	8 474	2 809	624	438	21.2	1.8
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71395	Bowling centers	5	2 985	733	225	144	18.7	-
713950	Bowling centers	5	2 985	733	225	144	18.7	-
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
GRAND FORKS, ND-MN MSA								
71	Arts, entertainment, & recreation	32	8 119	1 653	396	228	40.0	10.7
713	Amusement, gambling, & recreation industries	31	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
LA CROSSE, WI-MN MSA								
71	Arts, entertainment, & recreation	48	17 664	6 133	1 339	677	29.5	5.0
711	Performing arts, spectator sports, & related industries	11	3 819	1 541	477	162	13.6	12.5
713	Amusement, gambling, & recreation industries	37	13 845	4 592	862	515	33.9	2.9
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71391	Golf courses & country clubs	10	6 086	2 071	277	132	32.6	.9
713910	Golf courses & country clubs	10	6 086	2 071	277	132	32.6	.9
71394	Fitness & recreational sports centers	5	2 400	781	142	120	21.6	-
713940	Fitness & recreational sports centers	5	2 400	781	142	120	21.6	-
MINNEAPOLIS-ST. PAUL, MN-WI MSA								
71	Arts, entertainment, & recreation	932	1 165 460	383 246	96 212	20 528	9.8	4.8
711	Performing arts, spectator sports, & related industries	342	D	D	D	h	D	D
7111	Performing arts companies	93	104 788	22 205	5 305	1 244	4.1	5.8
71111	Theater companies & dinner theaters	31	54 194	14 647	3 339	984	2.4	10.6
711110	Theater companies & dinner theaters	31	54 194	14 647	3 339	984	2.4	10.6
7111102	Theater companies	26	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	47	D	D	D	c	D	D
711130	Musical groups & artists	47	D	D	D	c	D	D
7111309	Other music groups & artists	47	D	D	D	c	D	D
71119	Other performing arts companies	10	D	D	D	b	D	D
711190	Other performing arts companies	10	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	9	D	D	D	b	D	D
7112	Spectator sports	26	215 219	103 628	34 521	722	.8	1.2
71121	Spectator sports	26	215 219	103 628	34 521	722	.8	1.2
711211	Sports teams & clubs	8	D	D	D	e	D	D
7112119	Other professional sports clubs	5	D	D	D	c	D	D
711212	Racetracks	6	28 434	4 993	924	311	2.1	5.3
7113	Promoters of performing arts, sports, & similar events	30	65 988	6 503	1 712	804	10.8	.7
71131	Promoters of performing arts, sports, & similar events w/facility	8	10 900	2 489	826	660	32.1	.6
711310	Promoters of performing arts, sports, & similar events w/facility	8	10 900	2 489	826	660	32.1	.6
71132	Promoters of performing arts, sports, & similar events w/o facil	22	55 088	4 014	886	144	6.6	.7
711320	Promoters of performing arts, sports, & similar events w/o facil	22	55 088	4 014	886	144	6.6	.7
7114	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MINNEAPOLIS—ST. PAUL, MN—WI MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7115	Independent artists, writers, & performers	159	58 261	15 821	2 561	902	31.0	3.3
71151	Independent artists, writers, & performers	159	58 261	15 821	2 561	902	31.0	3.3
711510	Independent artists, writers, & performers	159	58 261	15 821	2 561	902	31.0	3.3
712	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	584	704 321	230 696	51 130	16 619	10.6	6.3
7131	Amusement parks & arcades	33	43 170	13 046	1 768	448	3.7	.7
71311	Amusement & theme parks	7	D	D	D	c	D	D
713110	Amusement & theme parks	7	D	D	D	c	D	D
71312	Amusement arcades	26	D	D	D	e	D	D
713120	Amusement arcades	26	D	D	D	e	D	D
7132	Gambling industries	15	D	D	D	h	D	D
71329	Other gambling industries	15	D	D	D	h	D	D
713290	Other gambling industries	15	D	D	D	h	D	D
7132901	Slot machine operators	1	D	D	D	h	D	D
7132902	Lottery, bingo, bookie, & other betting operation	14	D	D	D	c	D	D
7139	Other amusement & recreation services	536	D	D	D	j	D	D
71391	Golf courses & country clubs	117	114 855	39 435	5 630	1 892	25.2	5.5
713910	Golf courses & country clubs	117	114 855	39 435	5 630	1 892	25.2	5.5
71393	Marinas	37	21 611	4 926	912	161	19.5	1.1
713930	Marinas	37	21 611	4 926	912	161	19.5	1.1
71394	Fitness & recreational sports centers	163	186 168	71 151	16 915	7 305	6.7	9.7
713940	Fitness & recreational sports centers	163	186 168	71 151	16 915	7 305	6.7	9.7
7139405	Roller skating rinks	12	5 252	1 541	424	353	10.9	—
71395	Bowling centers	85	55 200	15 303	4 492	1 874	23.4	4.8
713950	Bowling centers	85	55 200	15 303	4 492	1 874	23.4	4.8
71399	All other amusement & recreation industries	131	D	D	D	f	D	D
713990	All other amusement & recreation industries	131	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	16	3 746	846	103	65	27.4	4.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	18	D	D	D	c	D	D
ROCHESTER, MN MSA								
71	Arts, entertainment, & recreation	29	20 578	5 978	1 331	511	20.9	1.8
713	Amusement, gambling, & recreation industries	23	19 718	5 777	1 300	495	17.4	1.9
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	7 209	2 352	599	288	13.2	4.7
713940	Fitness & recreational sports centers	9	7 209	2 352	599	288	13.2	4.7
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
ST. CLOUD, MN MSA								
71	Arts, entertainment, & recreation	63	20 604	5 274	1 124	583	42.8	3.8
711	Performing arts, spectator sports, & related industries	11	2 740	592	109	35	57.2	—
713	Amusement, gambling, & recreation industries	52	17 864	4 682	1 015	548	40.6	4.4
7139	Other amusement & recreation services	50	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	3 168	1 051	241	104	23.4	12.6
713940	Fitness & recreational sports centers	13	3 168	1 051	241	104	23.4	12.6
71395	Bowling centers	11	2 808	634	179	117	72.9	8.4
713950	Bowling centers	11	2 808	634	179	117	72.9	8.4
71399	All other amusement & recreation industries	13	D	D	D	c	D	D
713990	All other amusement & recreation industries	13	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE MINNESOTA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	516	254 834	82 732	18 064	5 976	23.2	13.1
711	Performing arts, spectator sports, & related industries	62	D	D	D	c	D	D
7111	Performing arts companies	16	D	D	D	a	D	D
7112	Spectator sports	13	D	D	D	b	D	D
71121	Spectator sports	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	14	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
7115	Independent artists, writers, & performers	17	D	D	D	b	D	D
71151	Independent artists, writers, & performers	17	D	D	D	b	D	D
711510	Independent artists, writers, & performers	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	450	236 235	76 907	17 079	5 771	22.3	12.6
7132	Gambling industries	22	D	D	D	h	D	D
71329	Other gambling industries	22	D	D	D	h	D	D
713290	Other gambling industries	22	D	D	D	h	D	D
7132901	Slot machine operators	6	D	D	D	h	D	D
7132902	Lottery, bingo, bookie, & other betting operation	16	D	D	D	c	D	D
7139	Other amusement & recreation services	411	D	D	D	h	D	D
71391	Golf courses & country clubs	138	47 150	14 745	1 255	785	57.7	6.6
713910	Golf courses & country clubs	138	47 150	14 745	1 255	785	57.7	6.6
71393	Marinas	21	8 807	1 508	229	77	62.2	7.2
713930	Marinas	21	8 807	1 508	229	77	62.2	7.2
71394	Fitness & recreational sports centers	82	D	D	D	e	D	D
713940	Fitness & recreational sports centers	82	D	D	D	e	D	D
71395	Bowling centers	82	D	D	D	f	D	D
713950	Bowling centers	82	D	D	D	f	D	D
71399	All other amusement & recreation industries	83	D	D	D	e	D	D
713990	All other amusement & recreation industries	83	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	15	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DULUTH-SUPERIOR, MN-WI MSA									
71	Arts, entertainment, & recreation	46	15 655	14 466	4 532	946	468	38.7	22.6
711	Performing arts, spectator sports, & related industries	7	2 169	2 009	800	210	142	24.8	—
7111	Performing arts companies	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	12	3 391	3 088	947	228	67	87.5	1.9
7121	Museums, historical sites, & similar institutions	12	3 391	3 088	947	228	67	87.5	1.9
713	Amusement, gambling, & recreation industries	27	10 095	9 369	2 785	508	259	25.3	34.3
7139	Other amusement & recreation services	27	10 095	9 369	2 785	508	259	25.3	34.3
71394	Fitness & recreational sports centers	7	2 027	1 814	739	166	89	10.3	8.4
713940	Fitness & recreational sports centers	7	2 027	1 814	739	166	89	10.3	8.4
71399	All other amusement & recreation industries	13	3 996	3 831	637	160	111	9.3	81.1
713990	All other amusement & recreation industries	13	3 996	3 831	637	160	111	9.3	81.1
FARGO-MOORHEAD, ND-MN MSA									
71	Arts, entertainment, & recreation	22	10 986	10 290	4 050	865	387	9.6	13.8
711	Performing arts, spectator sports, & related industries	7	4 506	3 955	1 514	359	171	1.5	1.6
7111	Performing arts companies	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	9	2 244	1 756	801	156	49	39.2	39.3
7121	Museums, historical sites, & similar institutions	9	2 244	1 756	801	156	49	39.2	39.3
713	Amusement, gambling, & recreation industries	6	4 236	4 579	1 735	350	167	2.5	13.3
7139	Other amusement & recreation services	6	4 236	4 579	1 735	350	167	2.5	13.3

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
GRAND FORKS, ND—MN MSA									
71	Arts, entertainment, & recreation	14	4 026	3 877	1 426	285	92	10.3	34.0
713	Amusement, gambling, & recreation industries	8	2 539	2 539	1 081	215	74	10.0	53.9
7139	Other amusement & recreation services	8	2 539	2 539	1 081	215	74	10.0	53.9
LA CROSSE, WI—MN MSA									
71	Arts, entertainment, & recreation	18	4 927	4 473	1 546	282	111	39.5	6.4
711	Performing arts, spectator sports, & related industries	8	1 454	1 261	284	56	17	63.4	—
713	Amusement, gambling, & recreation industries	7	3 102	2 907	1 135	197	84	24.2	7.0
7139	Other amusement & recreation services	7	3 102	2 907	1 135	197	84	24.2	7.0
MINNEAPOLIS—ST. PAUL, MN—WI MSA									
71	Arts, entertainment, & recreation	256	396 278	340 095	121 831	27 411	6 894	7.6	4.0
711	Performing arts, spectator sports, & related industries	90	174 180	137 825	41 096	10 188	2 222	1.4	2.3
7111	Performing arts companies	71	124 796	93 207	34 404	8 563	1 675	1.3	1.3
71111	Theater companies & dinner theaters	37	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	37	D	D	D	D	g	D	D
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	35	D	D	D	D	f	D	D
71113	Musical groups & artists	23	68 903	40 623	18 370	4 435	593	.3	2.2
711130	Musical groups & artists	23	68 903	40 623	18 370	4 435	593	.3	2.2
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	e	D	D
7111309	Other music groups & artists	17	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	19	49 384	44 618	6 692	1 625	547	1.5	4.7
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	46	103 112	85 758	35 884	8 380	1 558	11.2	.6
7121	Museums, historical sites, & similar institutions	46	103 112	85 758	35 884	8 380	1 558	11.2	.6
71211	Museums	28	97 079	80 575	32 777	7 776	1 435	10.4	.2
712110	Museums	28	97 079	80 575	32 777	7 776	1 435	10.4	.2
71212	Historical sites	15	D	D	D	D	c	D	D
712120	Historical sites	15	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	120	118 986	116 512	44 851	8 843	3 114	13.7	9.6
7139	Other amusement & recreation services	120	118 986	116 512	44 851	8 843	3 114	13.7	9.6
71391	Golf courses & country clubs	23	55 100	53 478	22 358	3 898	874	9.3	.6
713910	Golf courses & country clubs	23	55 100	53 478	22 358	3 898	874	9.3	.6
71394	Fitness & recreational sports centers	45	41 961	40 955	16 431	3 628	1 729	5.5	7.8
713940	Fitness & recreational sports centers	45	41 961	40 955	16 431	3 628	1 729	5.5	7.8
71399	All other amusement & recreation industries	52	21 925	22 079	6 062	1 317	511	40.6	35.7
713990	All other amusement & recreation industries	52	21 925	22 079	6 062	1 317	511	40.6	35.7
ROCHESTER, MN MSA									
71	Arts, entertainment, & recreation	15	4 472	4 581	1 831	329	125	7.9	10.8
711	Performing arts, spectator sports, & related industries	8	1 432	1 413	340	70	25	—	26.8
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
ST. CLOUD, MN MSA									
71	Arts, entertainment, & recreation	22	4 925	4 660	1 643	373	222	37.4	30.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	2 747	2 616	1 163	246	196	38.1	22.8
7139	Other amusement & recreation services	11	2 747	2 616	1 163	246	196	38.1	22.8

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE MINNESOTA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	252	50 493	46 551	15 949	2 701	1 472	53.4	13.4
711	Performing arts, spectator sports, & related industries	55	8 252	7 802	1 084	154	126	58.2	25.0
7111	Performing arts companies	20	2 045	2 003	475	76	47	67.1	—
71111	Theater companies & dinner theaters	12	1 584	1 542	325	39	24	72.3	—
711110	Theater companies & dinner theaters	12	1 584	1 542	325	39	24	72.3	—
7113	Promoters of performing arts, sports, & similar events ...	35	6 207	5 799	609	78	79	55.3	33.2
71132	Promoters of performing arts, sports, & similar events w/o facil	32	5 936	5 502	549	62	57	57.8	34.7
711320	Promoters of performing arts, sports, & similar events w/o facil	32	5 936	5 502	549	62	57	57.8	34.7
712	Museums, historical sites, & similar institutions	88	9 797	8 819	3 183	595	227	52.6	12.8
7121	Museums, historical sites, & similar institutions	88	9 797	8 819	3 183	595	227	52.6	12.8
71211	Museums	55	D	D	D	D	c	D	D
712110	Museums	55	D	D	D	D	c	D	D
71212	Historical sites	31	4 664	4 396	1 680	260	90	30.2	6.8
712120	Historical sites	31	4 664	4 396	1 680	260	90	30.2	6.8
713	Amusement, gambling, & recreation industries	109	32 444	29 930	11 682	1 952	1 119	52.4	10.6
7139	Other amusement & recreation services	109	32 444	29 930	11 682	1 952	1 119	52.4	10.6
71391	Golf courses & country clubs	46	21 287	19 739	7 551	975	361	68.7	.8
713910	Golf courses & country clubs	46	21 287	19 739	7 551	975	361	68.7	.8
71394	Fitness & recreational sports centers	28	7 871	7 326	3 385	783	620	10.1	21.9
713940	Fitness & recreational sports centers	28	7 871	7 326	3 385	783	620	10.1	21.9
71399	All other amusement & recreation industries	35	3 286	2 865	746	194	138	48.0	46.9
713990	All other amusement & recreation industries	35	3 286	2 865	746	194	138	48.0	46.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AITKIN COUNTY, MN								
71	Arts, entertainment, & recreation	10	3 018	598	90	25	44.5	15.8
713	Amusement, gambling, & recreation industries	10	3 018	598	90	25	44.5	15.8
7139	Other amusement & recreation services	10	3 018	598	90	25	44.5	15.8
ANOKA COUNTY, MN								
71	Arts, entertainment, & recreation	70	43 628	10 908	2 285	1 596	22.0	8.0
711	Performing arts, spectator sports, & related industries	18	13 144	2 196	443	201	29.5	4.6
7113	Promoters of performing arts, sports, & similar events	3	8 157	931	186	122	D	—
713	Amusement, gambling, & recreation industries	52	30 484	8 712	1 842	1 395	18.7	9.4
7139	Other amusement & recreation services	44	D	D	D	g	D	D
71391	Golf courses & country clubs	7	8 290	2 575	113	467	8.0	.4
713910	Golf courses & country clubs	7	8 290	2 575	113	467	8.0	.4
71394	Fitness & recreational sports centers	15	D	D	D	f	D	D
713940	Fitness & recreational sports centers	15	D	D	D	f	D	D
71395	Bowling centers	12	5 177	1 449	401	225	28.8	3.9
713950	Bowling centers	12	5 177	1 449	401	225	28.8	3.9
71399	All other amusement & recreation industries	10	3 146	629	130	76	55.3	14.9
713990	All other amusement & recreation industries	10	3 146	629	130	76	55.3	14.9
BECKER COUNTY, MN								
71	Arts, entertainment, & recreation	13	6 287	1 690	224	82	12.9	5.3
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BELTRAMI COUNTY, MN								
71	Arts, entertainment, & recreation	17	7 278	3 066	709	211	37.2	1.2
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
BENTON COUNTY, MN								
71	Arts, entertainment, & recreation	7	1 852	328	60	43	70.3	12.8
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
BIG STONE COUNTY, MN								
71	Arts, entertainment, & recreation	4	334	36	6	6	100.0	—
BLUE EARTH COUNTY, MN								
71	Arts, entertainment, & recreation	19	3 824	966	159	103	35.4	17.3
713	Amusement, gambling, & recreation industries	14	2 645	794	147	89	25.7	13.0
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BROWN COUNTY, MN								
71	Arts, entertainment, & recreation	11	1 760	541	97	55	63.6	1.0
713	Amusement, gambling, & recreation industries	8	1 650	486	84	51	61.2	1.1
7139	Other amusement & recreation services	8	1 650	486	84	51	61.2	1.1
CARLTON COUNTY, MN								
71	Arts, entertainment, & recreation	13	1 654	518	85	68	60.3	22.4
713	Amusement, gambling, & recreation industries	13	1 654	518	85	68	60.3	22.4
7139	Other amusement & recreation services	13	1 654	518	85	68	60.3	22.4
CARVER COUNTY, MN								
71	Arts, entertainment, & recreation	27	32 040	10 206	2 273	445	27.9	9.3
711	Performing arts, spectator sports, & related industries	8	19 586	6 444	1 648	281	14.1	1.4
7111	Performing arts companies	3	16 192	6 258	1 605	271	—	—
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	12 454	3 762	625	164	49.6	21.8
7139	Other amusement & recreation services	19	12 454	3 762	625	164	49.6	21.8
71391	Golf courses & country clubs	8	9 507	3 100	437	93	51.1	14.8
713910	Golf courses & country clubs	8	9 507	3 100	437	93	51.1	14.8
CASS COUNTY, MN								
71	Arts, entertainment, & recreation	15	2 840	751	34	11	75.9	17.1
713	Amusement, gambling, & recreation industries	13	D	D	D	a	D	D
7139	Other amusement & recreation services	13	D	D	D	a	D	D
CHIPPEWA COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHISAGO COUNTY, MN								
71	Arts, entertainment, & recreation	16	5 495	1 758	485	119	18.3	4.7
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
CLAY COUNTY, MN								
71	Arts, entertainment, & recreation	7	1 428	553	88	66	67.6	10.9
CLEARWATER COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COOK COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
COTTONWOOD COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CROW WING COUNTY, MN								
71	Arts, entertainment, & recreation	34	11 904	3 075	451	209	45.2	6.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	10 373	2 584	333	186	37.1	7.1
7139	Other amusement & recreation services	24	D	D	D	c	D	D
DAKOTA COUNTY, MN								
71	Arts, entertainment, & recreation	91	54 585	17 451	4 704	2 049	24.6	3.9
711	Performing arts, spectator sports, & related industries	23	2 947	897	123	49	43.4	4.0
713	Amusement, gambling, & recreation industries	68	51 638	16 554	4 581	2 000	23.5	3.9
7139	Other amusement & recreation services	63	D	D	D	g	D	D
71391	Golf courses & country clubs	14	13 905	4 220	601	141	35.0	1.4
713910	Golf courses & country clubs	14	13 905	4 220	601	141	35.0	1.4
71394	Fitness & recreational sports centers	19	12 732	4 659	1 161	661	15.5	11.9
713940	Fitness & recreational sports centers	19	12 732	4 659	1 161	661	15.5	11.9
71395	Bowling centers	10	9 480	2 870	1 157	340	11.1	—
713950	Bowling centers	10	9 480	2 870	1 157	340	11.1	—
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
DODGE COUNTY, MN								
71	Arts, entertainment, & recreation	5	788	239	33	10	78.3	—
DOUGLAS COUNTY, MN								
71	Arts, entertainment, & recreation	17	5 297	1 455	196	83	27.4	12.6
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
FARIBAULT COUNTY, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FILLMORE COUNTY, MN								
71	Arts, entertainment, & recreation	9	2 099	480	68	37	81.6	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
FREEBORN COUNTY, MN								
71	Arts, entertainment, & recreation	7	2 062	670	99	55	31.6	1.1
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
GOODHUE COUNTY, MN								
71	Arts, entertainment, & recreation	17	54 555	30 776	8 073	1 829	5.9	.6
713	Amusement, gambling, & recreation industries	15	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71329	Other gambling industries	1	D	D	D	g	D	D
713290	Other gambling industries	1	D	D	D	g	D	D
7132901	Slot machine operators	1	D	D	D	g	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
GRANT COUNTY, MN								
71	Arts, entertainment, & recreation	3	538	100	18	9	D	25.3

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HENNEPIN COUNTY, MN								
71	Arts, entertainment, & recreation	408	589 996	210 945	58 336	9 172	7.9	4.2
711	Performing arts, spectator sports, & related industries	210	363 822	129 457	40 130	2 477	5.7	.7
7111	Performing arts companies	63	77 578	12 442	2 870	662	4.9	.5
71111	Theater companies & dinner theaters	24	37 130	7 772	1 670	505	3.1	.2
711110	Theater companies & dinner theaters	24	37 130	7 772	1 670	505	3.1	.2
7111102	Theater companies	20	D	D	D	e	D	D
71113	Musical groups & artists	31	D	D	D	c	D	D
711130	Musical groups & artists	31	D	D	D	c	D	D
7111309	Other music groups & artists	31	D	D	D	c	D	D
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	b	D	D
7112	Spectator sports	9	182 549	97 623	33 403	346	.4	.2
71121	Spectator sports	9	182 549	97 623	33 403	346	.4	.2
711211	Sports teams & clubs	4	178 939	97 265	33 352	338	.1	—
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	15	49 889	4 258	1 242	639	9.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	24	7 654	2 461	565	69	12.2	13.1
71141	Agents/managers for artists, athletes, & other public figures	24	7 654	2 461	565	69	12.2	13.1
711410	Agents/managers for artists, athletes, & other public figures	24	7 654	2 461	565	69	12.2	13.1
7115	Independent artists, writers, & performers	99	46 152	12 673	2 050	761	22.2	2.1
71151	Independent artists, writers, & performers	99	46 152	12 673	2 050	761	22.2	2.1
711510	Independent artists, writers, & performers	99	46 152	12 673	2 050	761	22.2	2.1
712	Museums, historical sites, & similar institutions	4	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	194	D	D	D	i	D	D
7131	Amusement parks & arcades	12	D	D	D	c	D	D
71312	Amusement arcades	11	D	D	D	c	D	D
713120	Amusement arcades	11	D	D	D	c	D	D
7139	Other amusement & recreation services	180	D	D	D	i	D	D
71391	Golf courses & country clubs	30	41 096	15 938	2 657	729	13.9	9.1
713910	Golf courses & country clubs	30	41 096	15 938	2 657	729	13.9	9.1
71393	Marinas	20	7 055	1 610	239	42	30.9	3.2
713930	Marinas	20	7 055	1 610	239	42	30.9	3.2
71394	Fitness & recreational sports centers	66	125 180	51 140	12 003	4 577	2.8	9.1
713940	Fitness & recreational sports centers	66	125 180	51 140	12 003	4 577	2.8	9.1
7139405	Roller skating rinks	4	1 715	466	120	86	29.7	—
71395	Bowling centers	27	23 862	6 702	1 749	751	9.7	7.7
713950	Bowling centers	27	23 862	6 702	1 749	751	9.7	7.7
71399	All other amusement & recreation industries	37	D	D	D	c	D	D
713990	All other amusement & recreation industries	37	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	5 171	1 135	294	37	40.2	43.9
HOUSTON COUNTY, MN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
HUBBARD COUNTY, MN								
71	Arts, entertainment, & recreation	17	64 322	13 858	3 155	1 136	2.2	31.5
713	Amusement, gambling, & recreation industries	16	D	D	D	g	D	D
7132	Gambling industries	5	61 474	13 098	2 958	1 049	—	31.0
71329	Other gambling industries	5	61 474	13 098	2 958	1 049	—	31.0
713290	Other gambling industries	5	61 474	13 098	2 958	1 049	—	31.0
7132901	Slot machine operators	3	D	D	D	f	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
ISANTI COUNTY, MN								
71	Arts, entertainment, & recreation	10	2 609	499	88	43	61.9	1.8
713	Amusement, gambling, & recreation industries	10	2 609	499	88	43	61.9	1.8
7139	Other amusement & recreation services	9	D	D	D	b	D	D
ITASCA COUNTY, MN								
71	Arts, entertainment, & recreation	16	4 260	899	111	62	67.5	1.9
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
JACKSON COUNTY, MN								
71	Arts, entertainment, & recreation	6	1 246	220	37	35	39.5	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KANABEC COUNTY, MN								
71	Arts, entertainment, & recreation	3	777	116	11	5	87.5	12.5
KANDIYOHI COUNTY, MN								
71	Arts, entertainment, & recreation	16	4 219	1 114	198	138	12.8	7.8
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
KITTSOON COUNTY, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KOOCHICHING COUNTY, MN								
71	Arts, entertainment, & recreation	7	2 470	443	97	34	32.3	1.3
713	Amusement, gambling, & recreation industries	7	2 470	443	97	34	32.3	1.3
7139	Other amusement & recreation services	7	2 470	443	97	34	32.3	1.3
LAC QUI PARLE COUNTY, MN								
71	Arts, entertainment, & recreation	5	591	79	32	10	15.4	40.3
LAKE COUNTY, MN								
71	Arts, entertainment, & recreation	5	741	214	8	2	97.3	2.7
LAKE OF THE WOODS COUNTY, MN								
71	Arts, entertainment, & recreation	5	1 296	279	43	16	29.6	—
LE SUEUR COUNTY, MN								
71	Arts, entertainment, & recreation	15	5 523	1 421	478	232	20.8	4.9
711	Performing arts, spectator sports, & related industries	5	1 794	559	120	25	21.0	—
713	Amusement, gambling, & recreation industries	10	3 729	862	358	207	20.6	7.2
7139	Other amusement & recreation services	9	D	D	D	c	D	D
LINCOLN COUNTY, MN								
71	Arts, entertainment, & recreation	3	476	62	11	5	100.0	—
LYON COUNTY, MN								
71	Arts, entertainment, & recreation	7	480	116	28	18	77.1	22.9
MCLEOD COUNTY, MN								
71	Arts, entertainment, & recreation	9	2 025	426	80	47	41.3	19.2
713	Amusement, gambling, & recreation industries	9	2 025	426	80	47	41.3	19.2
7139	Other amusement & recreation services	9	2 025	426	80	47	41.3	19.2
MARSHALL COUNTY, MN								
71	Arts, entertainment, & recreation	3	540	187	24	5	80.9	19.1
MARTIN COUNTY, MN								
71	Arts, entertainment, & recreation	7	1 324	331	76	61	37.5	21.1
MEEKER COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MILLE LACS COUNTY, MN								
71	Arts, entertainment, & recreation	9	6 297	1 835	221	292	21.5	.6
713	Amusement, gambling, & recreation industries	9	6 297	1 835	221	292	21.5	.6
7139	Other amusement & recreation services	9	6 297	1 835	221	292	21.5	.6
71391	Golf courses & country clubs	5	5 851	1 729	206	281	15.5	.7
713910	Golf courses & country clubs	5	5 851	1 729	206	281	15.5	.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MORRISON COUNTY, MN								
71	Arts, entertainment, & recreation	10	1 621	276	50	21	80.9	18.3
713	Amusement, gambling, & recreation industries	10	1 621	276	50	21	80.9	18.3
MOWER COUNTY, MN								
71	Arts, entertainment, & recreation	7	1 640	547	68	83	82.1	—
MURRAY COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NICOLLET COUNTY, MN								
71	Arts, entertainment, & recreation	5	3 582	1 516	339	39	16.2	1.1
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
NOBLES COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NORMAN COUNTY, MN								
71	Arts, entertainment, & recreation	4	281	52	6	5	68.7	—
OLMSTED COUNTY, MN								
71	Arts, entertainment, & recreation	29	20 578	5 978	1 331	511	20.9	1.8
713	Amusement, gambling, & recreation industries	23	19 718	5 777	1 300	495	17.4	1.9
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	7 209	2 352	599	288	13.2	4.7
713940	Fitness & recreational sports centers	9	7 209	2 352	599	288	13.2	4.7
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
OTTER TAIL COUNTY, MN								
71	Arts, entertainment, & recreation	26	5 417	1 277	172	101	43.6	27.1
713	Amusement, gambling, & recreation industries	21	4 811	1 168	158	96	44.0	28.7
7139	Other amusement & recreation services	20	D	D	D	b	D	D
PENNINGTON COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PINE COUNTY, MN								
71	Arts, entertainment, & recreation	5	858	172	7	8	100.0	—
PIPESTONE COUNTY, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POLK COUNTY, MN								
71	Arts, entertainment, & recreation	8	2 529	556	110	57	100.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
POPE COUNTY, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RAMSEY COUNTY, MN								
71	Arts, entertainment, & recreation	135	68 671	18 537	3 866	1 552	18.3	14.7
711	Performing arts, spectator sports, & related industries	45	D	D	D	c	D	D
7111	Performing arts companies	9	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	25	3 179	1 045	147	51	68.1	12.6
71151	Independent artists, writers, & performers	25	3 179	1 045	147	51	68.1	12.6
711510	Independent artists, writers, & performers	25	3 179	1 045	147	51	68.1	12.6
713	Amusement, gambling, & recreation industries	89	53 701	14 877	3 109	1 380	18.8	16.9
7139	Other amusement & recreation services	79	D	D	D	g	D	D
71391	Golf courses & country clubs	9	D	D	D	c	D	D
713910	Golf courses & country clubs	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	30	21 367	6 370	1 357	753	14.3	6.1
713940	Fitness & recreational sports centers	30	21 367	6 370	1 357	753	14.3	6.1
71395	Bowling centers	9	7 642	2 403	629	262	39.0	—
713950	Bowling centers	9	7 642	2 403	629	262	39.0	—
71399	All other amusement & recreation industries	28	D	D	D	c	D	D
713990	All other amusement & recreation industries	28	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	6	D	D	D	a	D	D
RED LAKE COUNTY, MN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
REDWOOD COUNTY, MN								
71	Arts, entertainment, & recreation	7	1 613	453	105	30	74.0	17.3
RENVILLE COUNTY, MN								
71	Arts, entertainment, & recreation	9	1 208	334	34	19	81.5	13.2
RICE COUNTY, MN								
71	Arts, entertainment, & recreation	10	3 388	950	181	80	29.0	7.9
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
ROCK COUNTY, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROSEAU COUNTY, MN								
71	Arts, entertainment, & recreation	5	1 481	149	28	18	50.4	18.9
ST. LOUIS COUNTY, MN								
71	Arts, entertainment, & recreation	64	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	54	D	D	D	f	D	D
7139	Other amusement & recreation services	48	D	D	D	e	D	D
71394	Fitness & recreational sports centers	15	2 955	714	195	163	61.8	38.2
713940	Fitness & recreational sports centers	15	2 955	714	195	163	61.8	38.2
71395	Bowling centers	12	D	D	D	c	D	D
713950	Bowling centers	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

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							From administrative records ¹	Estimated ²
SCOTT COUNTY, MN								
71	Arts, entertainment, & recreation	34	300 082	94 092	20 595	4 071	.9	2.6
711	Performing arts, spectator sports, & related industries	12	D	D	D	e	D	D
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7111102	Theater companies	1	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	h	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71311	Amusement & theme parks	3	D	D	D	b	D	D
713110	Amusement & theme parks	3	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	h	D	D
71329	Other gambling industries	2	D	D	D	h	D	D
713290	Other gambling industries	2	D	D	D	h	D	D
7132901	Slot machine operators	1	D	D	D	h	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71391	Golf courses & country clubs	8	D	D	D	b	D	D
713910	Golf courses & country clubs	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
SHERBURNE COUNTY, MN								
71	Arts, entertainment, & recreation	14	3 296	822	161	80	51.9	16.8
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
SIBLEY COUNTY, MN								
71	Arts, entertainment, & recreation	4	275	120	14	23	—	48.0
STEARNS COUNTY, MN								
71	Arts, entertainment, & recreation	56	18 752	4 946	1 064	540	40.1	3.0
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	46	D	D	D	f	D	D
7139	Other amusement & recreation services	45	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
STEELE COUNTY, MN								
71	Arts, entertainment, & recreation	5	1 645	428	76	42	99.3	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
STEVENS COUNTY, MN								
71	Arts, entertainment, & recreation	4	278	71	18	9	100.0	—
SWIFT COUNTY, MN								
71	Arts, entertainment, & recreation	4	760	256	24	13	89.3	—
TODD COUNTY, MN								
71	Arts, entertainment, & recreation	6	618	178	11	6	91.6	1.9
TRAVERSE COUNTY, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WABASHA COUNTY, MN								
71	Arts, entertainment, & recreation	11	2 407	1 848	326	35	31.7	21.9
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
WADENA COUNTY, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WASECA COUNTY, MN								
71	Arts, entertainment, & recreation	5	702	113	27	18	44.2	14.8
WASHINGTON COUNTY, MN								
71	Arts, entertainment, & recreation	69	38 958	10 671	2 073	822	16.1	4.7
711	Performing arts, spectator sports, & related industries	9	1 439	421	57	22	72.8	—
713	Amusement, gambling, & recreation industries	60	37 519	10 250	2 016	800	13.9	4.9
7139	Other amusement & recreation services	59	D	D	D	f	D	D
71391	Golf courses & country clubs	14	12 357	3 570	478	152	13.1	1.7
713910	Golf courses & country clubs	14	12 357	3 570	478	152	13.1	1.7
71393	Marinas	9	11 929	2 742	553	89	6.7	—
713930	Marinas	9	11 929	2 742	553	89	6.7	—
71394	Fitness & recreational sports centers	19	D	D	D	e	D	D
713940	Fitness & recreational sports centers	19	D	D	D	e	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
WATONWAN COUNTY, MN								
71	Arts, entertainment, & recreation	3	314	226	37	13	D	46.5
WILKIN COUNTY, MN								
71	Arts, entertainment, & recreation	4	517	117	30	31	96.3	3.7
WINONA COUNTY, MN								
71	Arts, entertainment, & recreation	13	8 136	2 250	436	134	26.6	33.4
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
WRIGHT COUNTY, MN								
71	Arts, entertainment, & recreation	25	7 869	2 219	410	231	32.2	26.8
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
YELLOW MEDICINE COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AFTON, MN								
71	Arts, entertainment, & recreation	4	2 201	697	146	21	2.6	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
ALBERT LEA, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ALEXANDRIA, MN								
71	Arts, entertainment, & recreation	7	2 175	576	91	39	12.1	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
ANDOVER, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
ANOKA, MN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
APPLE VALLEY, MN								
71	Arts, entertainment, & recreation	5	2 337	562	124	73	17.8	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
ARDEN HILLS, MN								
71	Arts, entertainment, & recreation	5	3 542	708	179	88	10.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
AUSTIN, MN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BAXTER, MN								
71	Arts, entertainment, & recreation	5	1 915	594	108	23	—	—
713	Amusement, gambling, & recreation industries	5	1 915	594	108	23	—	—
BAYPORT, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BEMIDJI, MN								
71	Arts, entertainment, & recreation	8	2 723	535	111	58	43.1	—
713	Amusement, gambling, & recreation industries	8	2 723	535	111	58	43.1	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BENSON, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BIG LAKE, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BLAINE, MN *								
71	Arts, entertainment, & recreation	9	4 418	1 120	239	133	18.7	13.5
711	Performing arts, spectator sports, & related industries	4	1 609	527	92	42	—	31.4
713	Amusement, gambling, & recreation industries	5	2 809	593	147	91	29.4	3.2
7139	Other amusement & recreation services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLAINE, MN (ANOKA COUNTY PART) *								
71	Arts, entertainment, & recreation	9	4 418	1 120	239	133	18.7	13.5
711	Performing arts, spectator sports, & related industries	4	1 609	527	92	42	—	31.4
713	Amusement, gambling, & recreation industries	5	2 809	593	147	91	29.4	3.2
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BLOOMINGTON, MN								
71	Arts, entertainment, & recreation	37	87 306	25 951	5 573	1 896	9.5	4.6
711	Performing arts, spectator sports, & related industries	14	49 060	5 519	921	55	2.8	.3
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	10	D	D	D	a	D	D
71151	Independent artists, writers, & performers	10	D	D	D	a	D	D
711510	Independent artists, writers, & performers	10	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	g	D	D
7139	Other amusement & recreation services	21	D	D	D	g	D	D
71394	Fitness & recreational sports centers	14	27 393	18 058	4 073	1 567	1.8	8.0
713940	Fitness & recreational sports centers	14	27 393	18 058	4 073	1 567	1.8	8.0
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
BLUE EARTH, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRAINERD, MN								
71	Arts, entertainment, & recreation	14	4 999	1 216	259	125	38.8	7.3
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BRECKENRIDGE, MN								
71	Arts, entertainment, & recreation	4	517	117	30	31	96.3	3.7
BROOKLYN CENTER, MN								
71	Arts, entertainment, & recreation	9	5 726	2 168	510	242	12.7	31.4
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
BROOKLYN PARK, MN								
71	Arts, entertainment, & recreation	12	7 576	2 228	640	261	36.4	3.7
713	Amusement, gambling, & recreation industries	9	7 217	2 005	591	256	36.8	3.8
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	2 415	682	182	38	88.5	11.5
713990	All other amusement & recreation industries	4	2 415	682	182	38	88.5	11.5
BUFFALO, MN								
71	Arts, entertainment, & recreation	5	1 286	378	83	55	11.6	44.4
BURNSVILLE, MN								
71	Arts, entertainment, & recreation	20	7 160	3 042	747	461	22.9	18.5
713	Amusement, gambling, & recreation industries	13	6 294	2 780	726	457	20.5	21.1
7139	Other amusement & recreation services	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	1 727	1 363	292	172	—	76.8
713940	Fitness & recreational sports centers	3	1 727	1 363	292	172	—	76.8

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							From administrative records ¹	Estimated ²
BYRON, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CALEDONIA, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAMBRIDGE, MN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CANNON FALLS, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHANHASSEN, MN *								
71	Arts, entertainment, & recreation	6	18 938	6 217	1 608	313	18.7	.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	e	D	D
7111	Performing arts companies	2	D	D	D	e	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
CHANHASSEN, MN (CARVER COUNTY PART) *								
71	Arts, entertainment, & recreation	6	18 938	6 217	1 608	313	18.7	.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	e	D	D
7111	Performing arts companies	2	D	D	D	e	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
CHASKA, MN								
71	Arts, entertainment, & recreation	8	6 786	2 565	497	79	17.0	16.4
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
CHISHOLM, MN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
CIRCLE PINES, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLOQUET, MN								
71	Arts, entertainment, & recreation	6	730	224	52	36	64.9	35.1
COLD SPRING, MN								
71	Arts, entertainment, & recreation	4	1 045	297	41	19	68.7	2.6
COLUMBIA HEIGHTS, MN								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	c	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COON RAPIDS, MN								
71	Arts, entertainment, & recreation	17	12 251	2 680	801	423	31.9	3.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers	4	D	D	D	e	D	D
CORCORAN, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COTTAGE GROVE, MN								
71	Arts, entertainment, & recreation	4	2 594	877	123	72	—	3.8
713	Amusement, gambling, & recreation industries	4	2 594	877	123	72	—	3.8
7139	Other amusement & recreation services	4	2 594	877	123	72	—	3.8
CROOKSTON, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CRYSTAL, MN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
DAYTON, MN *								
71	Arts, entertainment, & recreation	3	1 726	645	52	11	D	—
DAYTON, MN (HENNEPIN COUNTY PART) *								
71	Arts, entertainment, & recreation	3	1 726	645	52	11	D	—
DELANO, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DETROIT LAKES, MN								
71	Arts, entertainment, & recreation	8	4 986	1 295	201	67	9.8	1.5
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
DULUTH, MN								
71	Arts, entertainment, & recreation	31	9 738	2 298	515	279	38.6	25.0
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	2 250	433	118	95	63.3	36.7
713940	Fitness & recreational sports centers	9	2 250	433	118	95	63.3	36.7
EAGAN, MN								
71	Arts, entertainment, & recreation	16	14 190	3 843	1 270	426	31.9	—
713	Amusement, gambling, & recreation industries	12	13 670	3 659	1 239	423	29.3	—
7139	Other amusement & recreation services	12	13 670	3 659	1 239	423	29.3	—
71394	Fitness & recreational sports centers	4	6 517	1 545	439	221	8.9	—
713940	Fitness & recreational sports centers	4	6 517	1 545	439	221	8.9	—
71399	All other amusement & recreation industries	4	D	D	D	c	D	D
713990	All other amusement & recreation industries	4	D	D	D	c	D	D
EAST BETHEL, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EAST GRAND FORKS, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
EDEN PRAIRIE, MN								
71	Arts, entertainment, & recreation	23	125 660	67 961	23 132	1 837	1.1	2.4
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	g	D	D
7139	Other amusement & recreation services	12	D	D	D	g	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	7	D	D	D	g	D	D
713940	Fitness & recreational sports centers	7	D	D	D	g	D	D
71395	Bowling centers	1	D	D	D	c	D	D
713950	Bowling centers	1	D	D	D	c	D	D
EDINA, MN								
71	Arts, entertainment, & recreation	26	10 445	2 669	642	114	7.1	6.7
711	Performing arts, spectator sports, & related industries	16	8 407	1 996	485	49	3.7	—
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	2 038	673	157	65	21.0	34.5
7139	Other amusement & recreation services	9	D	D	D	b	D	D
ELK RIVER, MN								
71	Arts, entertainment, & recreation	4	1 678	370	74	42	49.9	10.4
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
ELY, MN								
71	Arts, entertainment, & recreation	3	837	245	47	20	100.0	—
EVELETH, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FAIRMONT, MN								
71	Arts, entertainment, & recreation	7	1 324	331	76	61	37.5	21.1
FALCON HEIGHTS, MN								
71	Arts, entertainment, & recreation	4	480	138	26	20	80.4	—
FARIBAULT, MN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
FARMINGTON, MN								
71	Arts, entertainment, & recreation	3	986	201	45	15	D	—
FERGUS FALLS, MN								
71	Arts, entertainment, & recreation	9	1 529	398	90	39	73.8	—
FOREST LAKE, MN								
71	Arts, entertainment, & recreation	5	1 249	352	83	45	65.3	34.7
FRIDLEY, MN								
71	Arts, entertainment, & recreation	8	5 050	2 133	573	256	12.2	33.9
713	Amusement, gambling, & recreation industries	8	5 050	2 133	573	256	12.2	33.9
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
GLENCOE, MN								
71	Arts, entertainment, & recreation	4	965	209	25	16	86.7	—

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							From administrative records ¹	Estimated ²
GLENWOOD, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GOLDEN VALLEY, MN								
71	Arts, entertainment, & recreation	14	11 962	4 176	862	308	5.2	22.8
711	Performing arts, spectator sports, & related industries	6	2 008	601	138	54	26.6	—
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	9 954	3 575	724	254	.9	27.4
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
GRAND RAPIDS, MN								
71	Arts, entertainment, & recreation	7	3 018	582	91	44	59.7	2.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
GRANITE FALLS, MN *								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
GRANITE FALLS, MN (YELLOW MEDICINE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
HAM LAKE, MN								
71	Arts, entertainment, & recreation	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	2	D	D	D	e	D	D
71391	Golf courses & country clubs	1	D	D	D	e	D	D
713910	Golf courses & country clubs	1	D	D	D	e	D	D
HASTINGS, MN *								
71	Arts, entertainment, & recreation	8	13 895	3 814	1 273	485	13.0	—
713	Amusement, gambling, & recreation industries	8	13 895	3 814	1 273	485	13.0	—
7139	Other amusement & recreation services	8	13 895	3 814	1 273	485	13.0	—
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
HASTINGS, MN (DAKOTA COUNTY PART) *								
71	Arts, entertainment, & recreation	7	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
HASTINGS, MN (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
HERMANTOWN, MN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
HIBBING, MN								
71	Arts, entertainment, & recreation	5	735	159	46	27	31.3	21.9
HOPKINS, MN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
HUGO, MN								
71	Arts, entertainment, & recreation	3	1 520	407	62	19	—	25.4
713	Amusement, gambling, & recreation industries	3	1 520	407	62	19	—	25.4
7139	Other amusement & recreation services	3	1 520	407	62	19	—	25.4

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							From administrative records ¹	Estimated ²
HUTCHINSON, MN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
INTERNATIONAL FALLS, MN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
INVER GROVE HEIGHTS, MN								
71	Arts, entertainment, & recreation	5	2 322	805	185	91	33.4	7.2
713	Amusement, gambling, & recreation industries	5	2 322	805	185	91	33.4	7.2
7139	Other amusement & recreation services	4	D	D	D	b	D	D
JACKSON, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
KASSON, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LA CRESCENT, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAKE CITY, MN *								
71	Arts, entertainment, & recreation	4	619	92	7	13	68.5	31.5
LAKE CITY, MN (GOODHUE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAKE CITY, MN (WABASHA COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LAKE ELMO, MN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
LAKEVILLE, MN								
71	Arts, entertainment, & recreation	10	5 031	1 463	259	88	4.6	12.2
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
LE SUEUR, MN *								
71	Arts, entertainment, & recreation	3	977	348	80	20	D	14.7
LE SUEUR, MN (LE SUEUR COUNTY PART) *								
71	Arts, entertainment, & recreation	3	977	348	80	20	D	14.7
LINDSTROM, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LINO LAKES, MN								
71	Arts, entertainment, & recreation	4	253	82	6	4	7.9	39.9
LITCHFIELD, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LITTLE CANADA, MN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
LITTLE FALLS, MN								
71	Arts, entertainment, & recreation	4	687	117	29	11	62.3	35.8
LONG PRAIRIE, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LUVERNE, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MAHTOMEDI, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MANKATO, MN *								
71	Arts, entertainment, & recreation	15	3 233	742	140	86	38.5	20.5
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
MANKATO, MN (BLUE EARTH COUNTY PART) *								
71	Arts, entertainment, & recreation	15	3 233	742	140	86	38.5	20.5
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
MAPLE GROVE, MN								
71	Arts, entertainment, & recreation	8	4 413	1 746	300	103	9.2	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MAPLEWOOD, MN								
71	Arts, entertainment, & recreation	14	5 604	1 438	280	137	81.0	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MARSHALL, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MELROSE, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MENDOTA HEIGHTS, MN								
71	Arts, entertainment, & recreation	7	4 322	1 546	292	98	14.9	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MINNEAPOLIS, MN								
71	Arts, entertainment, & recreation	139	233 417	77 399	21 196	2 506	6.1	3.2
711	Performing arts, spectator sports, & related industries	93	196 275	63 735	18 159	1 568	4.3	1.2
7111	Performing arts companies	31	38 509	7 503	1 579	406	8.3	.9
71111	Theater companies & dinner theaters	13	D	D	D	e	D	D
711110	Theater companies & dinner theaters	13	D	D	D	e	D	D
7111102	Theater companies	11	D	D	D	e	D	D
71113	Musical groups & artists	15	3 839	1 111	171	37	9.2	8.4
711130	Musical groups & artists	15	3 839	1 111	171	37	9.2	8.4
7111309	Other music groups & artists	15	3 839	1 111	171	37	9.2	8.4
7112	Spectator sports	3	D	D	D	e	D	D
71121	Spectator sports	3	D	D	D	e	D	D
711211	Sports teams & clubs	2	D	D	D	e	D	D
7112119	Other professional sports clubs	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	36 985	2 302	590	245	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	42	D	D	D	f	D	D
71151	Independent artists, writers, & performers	42	D	D	D	f	D	D
711510	Independent artists, writers, & performers	42	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	44	D	D	D	f	D	D
7139	Other amusement & recreation services	42	D	D	D	f	D	D
71391	Golf courses & country clubs	6	10 384	4 616	912	235	10.5	.3
713910	Golf courses & country clubs	6	10 384	4 616	912	235	10.5	.3
71394	Fitness & recreational sports centers	16	13 450	5 649	1 302	422	10.4	30.9
713940	Fitness & recreational sports centers	16	13 450	5 649	1 302	422	10.4	30.9
71395	Bowling centers	7	6 060	2 162	496	171	8.7	7.5
713950	Bowling centers	7	6 060	2 162	496	171	8.7	7.5
71399	All other amusement & recreation industries	12	4 684	612	177	56	51.8	12.1
713990	All other amusement & recreation industries	12	4 684	612	177	56	51.8	12.1
MINNETONKA, MN								
71	Arts, entertainment, & recreation	33	23 558	6 902	1 163	320	21.6	12.8
711	Performing arts, spectator sports, & related industries	18	12 269	2 573	383	47	25.8	.6
7112	Spectator sports	3	D	D	D	a	D	D
71121	Spectator sports	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	11 289	4 329	780	273	16.9	26.0
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
MINNETRISTA, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONTEVIDEO, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MONTGOMERY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MONTICELLO, MN								
71	Arts, entertainment, & recreation	5	2 021	621	124	90	41.3	35.0
713	Amusement, gambling, & recreation industries	5	2 021	621	124	90	41.3	35.0
7139	Other amusement & recreation services	4	D	D	D	b	D	D
MOORHEAD, MN								
71	Arts, entertainment, & recreation	4	1 081	355	69	57	76.3	—
MORA, MN								
71	Arts, entertainment, & recreation	3	777	116	11	5	87.5	12.5
MORRIS, MN								
71	Arts, entertainment, & recreation	4	278	71	18	9	100.0	—

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							From administrative records ¹	Estimated ²
MOUND, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MOUNDS VIEW, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW BRIGHTON, MN								
71	Arts, entertainment, & recreation	6	2 234	252	50	31	17.3	39.8
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
NEW HOPE, MN								
71	Arts, entertainment, & recreation	5	3 051	659	170	87	1.1	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
NEWPORT, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW PRAGUE, MN *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NEW PRAGUE, MN (LE SUEUR COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW PRAGUE, MN (SCOTT COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW ULM, MN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
NORTH BRANCH, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NORTHFIELD, MN *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTHFIELD, MN (RICE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH MANKATO, MN *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
NORTH MANKATO, MN (NICOLLET COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
NORTH ST. PAUL, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OAKDALE, MN								
71	Arts, entertainment, & recreation	8	2 459	730	82	26	36.6	17.2
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OAK PARK HEIGHTS, MN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
OLIVIA, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ORONO, MN								
71	Arts, entertainment, & recreation	9	4 644	776	113	54	9.8	6.1
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
OSSEO, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OTSEGO, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OWATONNA, MN								
71	Arts, entertainment, & recreation	5	1 645	428	76	42	99.3	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
PARK RAPIDS, MN								
71	Arts, entertainment, & recreation	8	1 752	411	143	62	42.3	57.7
713	Amusement, gambling, & recreation industries	8	1 752	411	143	62	42.3	57.7
7139	Other amusement & recreation services	7	D	D	D	b	D	D
PINE CITY, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PIPESTONE, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PLAINVIEW, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PLYMOUTH, MN								
71	Arts, entertainment, & recreation	17	8 768	2 590	518	98	41.1	.7
711	Performing arts, spectator sports, & related industries	6	1 411	369	61	23	19.6	4.3
713	Amusement, gambling, & recreation industries	11	7 357	2 221	457	75	45.2	—
7139	Other amusement & recreation services	11	7 357	2 221	457	75	45.2	—
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
PRINCETON, MN *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PRINCETON, MN (MILLE LACS COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PRIOR LAKE, MN								
71	Arts, entertainment, & recreation	9	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7111102	Theater companies	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	h	D	D
7132	Gambling industries	2	D	D	D	h	D	D
71329	Other gambling industries	2	D	D	D	h	D	D
713290	Other gambling industries	2	D	D	D	h	D	D
7132901	Slot machine operators	1	D	D	D	h	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
RAMSEY, MN								
71	Arts, entertainment, & recreation	8	4 302	999	167	76	41.5	2.9
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
RED WING, MN								
71	Arts, entertainment, & recreation	8	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71329	Other gambling industries	1	D	D	D	g	D	D
713290	Other gambling industries	1	D	D	D	g	D	D
7132901	Slot machine operators	1	D	D	D	g	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
REDWOOD FALLS, MN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
RICHFIELD, MN								
71	Arts, entertainment, & recreation	7	2 860	550	140	69	33.7	-
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
ROBBINSDALE, MN								
71	Arts, entertainment, & recreation	4	450	114	29	11	15.3	-
ROCHESTER, MN								
71	Arts, entertainment, & recreation	22	14 139	4 030	869	322	21.7	2.6
713	Amusement, gambling, & recreation industries	16	13 279	3 829	838	306	16.6	2.7
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	b	D	D
ROSEAU, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROSEMOUNT, MN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
ROSEVILLE, MN								
71	Arts, entertainment, & recreation	12	10 299	1 667	323	152	4.0	65.0
713	Amusement, gambling, & recreation industries	12	10 299	1 667	323	152	4.0	65.0
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	1 453	498	125	60	D	12.3
713940	Fitness & recreational sports centers	3	1 453	498	125	60	D	12.3
71399	All other amusement & recreation industries	4	3 879	538	66	22	4.4	64.7
713990	All other amusement & recreation industries	4	3 879	538	66	22	4.4	64.7

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							From administrative records ¹	Estimated ²
ST. CLOUD, MN *								
71	Arts, entertainment, & recreation	26	11 925	3 038	604	251	35.3	1.1
711	Performing arts, spectator sports, & related industries	9	2 276	426	79	24	68.8	—
713	Amusement, gambling, & recreation industries	17	9 649	2 612	525	227	27.4	1.3
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 772	612	135	54	13.8	—
713940	Fitness & recreational sports centers	4	1 772	612	135	54	13.8	—
71399	All other amusement & recreation industries	6	4 298	788	162	55	17.4	2.6
713990	All other amusement & recreation industries	6	4 298	788	162	55	17.4	2.6
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
ST. CLOUD, MN (BENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ST. CLOUD, MN (SHERBURNE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. CLOUD, MN (STEARNS COUNTY PART) *								
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 772	612	135	54	13.8	—
713940	Fitness & recreational sports centers	4	1 772	612	135	54	13.8	—
71399	All other amusement & recreation industries	6	4 298	788	162	55	17.4	2.6
713990	All other amusement & recreation industries	6	4 298	788	162	55	17.4	2.6
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
ST. FRANCIS, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. JAMES, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ST. JOSEPH, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ST. LOUIS PARK, MN								
71	Arts, entertainment, & recreation	24	38 697	8 404	2 053	937	9.8	1.2
711	Performing arts, spectator sports, & related industries	14	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	f	D	D
7139	Other amusement & recreation services	8	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	e	D	D
713940	Fitness & recreational sports centers	6	D	D	D	e	D	D
ST. MICHAEL, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. PAUL, MN								
71	Arts, entertainment, & recreation	72	32 145	9 417	1 940	764	13.7	6.5
711	Performing arts, spectator sports, & related industries	34	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	21 317	7 564	1 589	666	11.1	5.9
7139	Other amusement & recreation services	35	D	D	D	f	D	D
71394	Fitness & recreational sports centers	16	10 445	3 315	607	385	11.8	2.1
713940	Fitness & recreational sports centers	16	10 445	3 315	607	385	11.8	2.1
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	2 727	838	177	58	7.8	26.3
713990	All other amusement & recreation industries	13	2 727	838	177	58	7.8	26.3

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							From administrative records ¹	Estimated ²
ST. PAUL PARK, MN								
71	Arts, entertainment, & recreation	4	2 201	630	121	64	37.2	—
713	Amusement, gambling, & recreation industries	4	2 201	630	121	64	37.2	—
7139	Other amusement & recreation services	4	2 201	630	121	64	37.2	—
ST. PETER, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SARTELL, MN *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SARTELL, MN (STEARNS COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SAUK CENTRE, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SAUK RAPIDS, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SAVAGE, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SHAKOPEE, MN								
71	Arts, entertainment, & recreation	8	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
SHOREVIEW, MN								
71	Arts, entertainment, & recreation	4	356	150	11	4	47.2	52.8
SHOREWOOD, MN								
71	Arts, entertainment, & recreation	3	585	116	18	12	D	—
SLEEPY EYE, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SOUTH ST. PAUL, MN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SPRING LAKE PARK, MN *								
71	Arts, entertainment, & recreation	3	655	111	35	22	100.0	—
SPRING LAKE PARK, MN (ANOKA COUNTY PART) *								
71	Arts, entertainment, & recreation	3	655	111	35	22	100.0	—
STEWARTVILLE, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
STILLWATER, MN								
71	Arts, entertainment, & recreation	13	6 880	1 944	384	181	27.9	3.2
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
THIEF RIVER FALLS, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TWO HARBORS, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VICTORIA, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
VIRGINIA, MN								
71	Arts, entertainment, & recreation	8	3 707	440	114	53	17.6	17.8
713	Amusement, gambling, & recreation industries	8	3 707	440	114	53	17.6	17.8
WABASHA, MN								
71	Arts, entertainment, & recreation	3	1 242	367	70	17	D	26.8
WACONIA, MN								
71	Arts, entertainment, & recreation	3	477	92	25	16	D	58.9
WAITE PARK, MN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
WASECA, MN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
WATERTOWN, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAYZATA, MN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
WEST ST. PAUL, MN								
71	Arts, entertainment, & recreation	6	3 528	1 329	291	132	24.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
WHITE BEAR LAKE, MN *								
71	Arts, entertainment, & recreation	11	10 348	3 985	868	276	10.5	2.0
711	Performing arts, spectator sports, & related industries	4	3 392	1 576	372	64	—	—
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	6 956	2 409	496	212	15.6	3.0
7139	Other amusement & recreation services	7	6 956	2 409	496	212	15.6	3.0
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
	WHITE BEAR LAKE, MN (RAMSEY COUNTY PART) *							
71	Arts, entertainment, & recreation	11	10 348	3 985	868	276	10.5	2.0
711	Performing arts, spectator sports, & related industries	4	3 392	1 576	372	64	—	—
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	6 956	2 409	496	212	15.6	3.0
7139	Other amusement & recreation services	7	6 956	2 409	496	212	15.6	3.0
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
	WILLMAR, MN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	WINDOM, MN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	WINONA, MN							
71	Arts, entertainment, & recreation	10	7 342	2 133	436	134	19.5	36.3
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
	WOODBURY, MN							
71	Arts, entertainment, & recreation	9	8 134	2 546	597	243	6.5	.8
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	5 370	1 672	446	207	6.6	1.2
713940	Fitness & recreational sports centers	5	5 370	1 672	446	207	6.6	1.2
	WORTHINGTON, MN							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	WYOMING, MN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF AITKIN COUNTY, MN							
71	Arts, entertainment, & recreation	10	3 018	598	90	25	44.5	15.8
713	Amusement, gambling, & recreation industries	10	3 018	598	90	25	44.5	15.8
7139	Other amusement & recreation services	10	3 018	598	90	25	44.5	15.8
	BALANCE OF ANOKA COUNTY, MN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF BECKER COUNTY, MN							
71	Arts, entertainment, & recreation	5	1 301	395	23	15	24.8	19.7
	BALANCE OF BELTRAMI COUNTY, MN							
71	Arts, entertainment, & recreation	9	4 555	2 531	598	153	33.7	1.9
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
	BALANCE OF BENTON COUNTY, MN							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF BIG STONE COUNTY, MN							
71	Arts, entertainment, & recreation	4	334	36	6	6	100.0	—
	BALANCE OF BLUE EARTH COUNTY, MN							
71	Arts, entertainment, & recreation	4	591	224	19	17	18.3	—

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							From administrative records ¹	Estimated ²
	BALANCE OF BROWN COUNTY, MN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF CARLTON COUNTY, MN							
71	Arts, entertainment, & recreation	7	924	294	33	32	56.6	12.4
	BALANCE OF CARVER COUNTY, MN							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
	BALANCE OF CASS COUNTY, MN							
71	Arts, entertainment, & recreation	15	2 840	751	34	11	75.9	17.1
713	Amusement, gambling, & recreation industries	13	D	D	D	a	D	D
7139	Other amusement & recreation services	13	D	D	D	a	D	D
	BALANCE OF CHISAGO COUNTY, MN							
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BALANCE OF CLAY COUNTY, MN							
71	Arts, entertainment, & recreation	3	347	198	19	9	D	44.7
	BALANCE OF CLEARWATER COUNTY, MN							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF COOK COUNTY, MN							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BALANCE OF COTTONWOOD COUNTY, MN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CROW WING COUNTY, MN							
71	Arts, entertainment, & recreation	15	4 990	1 265	84	61	69.0	7.4
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
	BALANCE OF DAKOTA COUNTY, MN							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF DODGE COUNTY, MN							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF DOUGLAS COUNTY, MN							
71	Arts, entertainment, & recreation	10	3 122	879	105	44	38.0	21.3
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	BALANCE OF FARIBAUT COUNTY, MN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FILLMORE COUNTY, MN							
71	Arts, entertainment, & recreation	9	2 099	480	68	37	81.6	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	BALANCE OF FREEBORN COUNTY, MN							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF GOODHUE COUNTY, MN								
71	Arts, entertainment, & recreation	7	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
BALANCE OF GRANT COUNTY, MN								
71	Arts, entertainment, & recreation	3	538	100	18	9	D	25.3
BALANCE OF HENNEPIN COUNTY, MN								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
BALANCE OF HOUSTON COUNTY, MN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF HUBBARD COUNTY, MN								
71	Arts, entertainment, & recreation	9	62 570	13 447	3 012	1 074	1.1	30.8
713	Amusement, gambling, & recreation industries	8	D	D	D	g	D	D
7132	Gambling industries	5	61 474	13 098	2 958	1 049	—	31.0
71329	Other gambling industries	5	61 474	13 098	2 958	1 049	—	31.0
713290	Other gambling industries	5	61 474	13 098	2 958	1 049	—	31.0
7132901	Slot machine operators	3	D	D	D	f	D	D
BALANCE OF ISANTI COUNTY, MN								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	a	D	D
7139	Other amusement & recreation services	6	D	D	D	a	D	D
BALANCE OF ITASCA COUNTY, MN								
71	Arts, entertainment, & recreation	9	1 242	317	20	18	86.5	.6
BALANCE OF JACKSON COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF KANDIYOHI COUNTY, MN								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
BALANCE OF KITTSON COUNTY, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF KOOCHICHING COUNTY, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LAC QUI PARLE COUNTY, MN								
71	Arts, entertainment, & recreation	5	591	79	32	10	15.4	40.3
BALANCE OF LAKE COUNTY, MN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF LAKE OF THE WOODS COUNTY, MN								
71	Arts, entertainment, & recreation	5	1 296	279	43	16	29.6	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LE SUEUR COUNTY, MN								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
BALANCE OF LINCOLN COUNTY, MN								
71	Arts, entertainment, & recreation	3	476	62	11	5	100.0	—
BALANCE OF LYON COUNTY, MN								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF MCLEOD COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MARSHALL COUNTY, MN								
71	Arts, entertainment, & recreation	3	540	187	24	5	80.9	19.1
BALANCE OF MILLE LACS COUNTY, MN								
71	Arts, entertainment, & recreation	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	e	D	D
7139	Other amusement & recreation services	6	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	e	D	D
713910	Golf courses & country clubs	3	D	D	D	e	D	D
BALANCE OF MORRISON COUNTY, MN								
71	Arts, entertainment, & recreation	6	934	159	21	10	94.6	5.4
BALANCE OF MOWER COUNTY, MN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MURRAY COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF NICOLLET COUNTY, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF NORMAN COUNTY, MN								
71	Arts, entertainment, & recreation	4	281	52	6	5	68.7	—
BALANCE OF OLMSTED COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
BALANCE OF OTTER TAIL COUNTY, MN								
71	Arts, entertainment, & recreation	17	3 888	879	82	62	31.7	37.8
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BALANCE OF PINE COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF POLK COUNTY, MN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
BALANCE OF RAMSEY COUNTY, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF RED LAKE COUNTY, MN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF REDWOOD COUNTY, MN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF RENVILLE COUNTY, MN							
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
	BALANCE OF RICE COUNTY, MN							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BALANCE OF ROSEAU COUNTY, MN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF ST. LOUIS COUNTY, MN							
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
	BALANCE OF SCOTT COUNTY, MN							
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	BALANCE OF SHERBURNE COUNTY, MN							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
	BALANCE OF SIBLEY COUNTY, MN							
71	Arts, entertainment, & recreation	4	275	120	14	23	—	48.0
	BALANCE OF STEARNS COUNTY, MN							
71	Arts, entertainment, & recreation	19	4 277	1 284	358	227	48.7	9.0
713	Amusement, gambling, & recreation industries	19	4 277	1 284	358	227	48.7	9.0
7139	Other amusement & recreation services	19	4 277	1 284	358	227	48.7	9.0
	BALANCE OF SWIFT COUNTY, MN							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF TODD COUNTY, MN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF TRAVERSE COUNTY, MN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WABASHA COUNTY, MN							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF WADENA COUNTY, MN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF WASECA COUNTY, MN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WASHINGTON COUNTY, MN							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WATONWAN COUNTY, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WINONA COUNTY, MN								
71	Arts, entertainment, & recreation	3	794	117	—	—	92.7	7.3
BALANCE OF WRIGHT COUNTY, MN								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF YELLOW MEDICINE COUNTY, MN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 71130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MINNESOTA

Blaine is in Anoka and Ramsey Counties.

Chanhassen is in Carver and Hennepin Counties.

Dayton is in Hennepin and Wright Counties.

Granite Falls is in Chippewa and Yellow Medicine Counties.

Hastings is in Dakota and Washington Counties.

Lake City is in Goodhue and Wabasha Counties.

Le Sueur is in Le Sueur and Sibley Counties; it annexed into Sibley County in October 1990, but this change was not submitted to the Census Bureau until June 1997.

Mankato is in Blue Earth, Le Sueur, and Nicollet Counties.

New Prague is in Le Sueur and Scott Counties.

Northfield is in Dakota and Rice Counties.

North Mankato is in Blue Earth and Nicollet Counties.

Oak Grove was incorporated in December 1993.

Princeton is in Mille Lacs and Sherburne Counties.

Rockford is in Hennepin and Wright Counties.

St. Anthony is in Hennepin and Ramsey Counties.

St. Cloud is in Benton, Sherburne, and Stearns Counties.

Sartell is in Benton and Stearns Counties.

Spring Lake Park is in Anoka and Ramsey Counties.

Staples is in Todd and Wadena Counties.

Wadena is in Otter Tail and Wadena Counties.

White Bear Lake is in Ramsey and Washington Counties.

Appendix E. Metropolitan Areas

MINNESOTA

Duluth—Superior, MN—WI MSA

St. Louis County, MN

Douglas County, WI

Fargo—Moorhead, ND—MN MSA

Clay County, MN

Cass County, ND

Grand Forks, ND—MN MSA

Polk County, MN

Grand Forks County, ND

La Crosse, WI—MN MSA

Houston County, MN

La Crosse County, WI

Minneapolis—St. Paul, MN—WI MSA

Anoka County, MN

Carver County, MN

Chisago County, MN

Dakota County, MN

Hennepin County, MN

Isanti County, MN

Ramsey County, MN

Scott County, MN

Sherburne County, MN

Washington County, MN

Wright County, MN

Pierce County, WI

St. Croix County, WI

Rochester, MN MSA

Olmsted County, MN

St. Cloud, MN MSA

Benton County, MN

Stearns County, MN

Missouri

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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1997 Economic Census *Arts, Entertainment, and Recreation* Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MISSOURI								
71	Arts, entertainment, & recreation	1 493	1 803 947	684 175	147 355	29 484	13.2	2.3
711	Performing arts, spectator sports, & related industries	351	709 021	362 623	76 862	5 662	14.7	1.3
7111	Performing arts companies	110	121 651	35 241	5 620	1 842	12.5	2.3
71111	Theater companies & dinner theaters	43	77 708	22 149	3 397	1 037	12.0	3.0
711110	Theater companies & dinner theaters	43	77 708	22 149	3 397	1 037	12.0	3.0
7111102	Theater companies	35	52 647	14 525	2 814	792	16.8	4.4
7111103	Dinner theaters	8	25 061	7 624	583	245	2.0	—
71112	Dance companies	1	D	D	D	a	D	D
711120	Dance companies	1	D	D	D	a	D	D
71113	Musical groups & artists	53	31 222	10 431	1 806	586	13.0	.9
711130	Musical groups & artists	53	31 222	10 431	1 806	586	13.0	.9
7111309	Other music groups & artists	53	31 222	10 431	1 806	586	13.0	.9
71119	Other performing arts companies	13	D	D	D	c	D	D
711190	Other performing arts companies	13	D	D	D	c	D	D
7111901	Circuses	4	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	9	D	D	D	c	D	D
7112	Spectator sports	49	375 310	287 145	62 363	1 084	16.4	.2
71121	Spectator sports	49	375 310	287 145	62 363	1 084	16.4	.2
711211	Sports teams & clubs	10	D	D	D	g	D	D
7112111	Football clubs	2	D	D	D	c	D	D
7112112	Baseball clubs	3	D	D	D	f	D	D
7112119	Other professional sports clubs	5	D	D	D	c	D	D
711212	Racetracks	15	D	D	D	a	D	D
7112122	Auto racetrack operation	15	D	D	D	a	D	D
711219	Other spectator sports	24	6 104	1 082	145	48	61.8	.7
7112191	Professional athletes	5	1 090	296	42	6	60.9	—
7112192	Racing (except racetrack operation)	19	5 014	786	103	42	62.0	.9
7113	Promoters of performing arts, sports, & similar events	64	167 428	27 812	5 456	2 139	6.1	1.1
71131	Promoters of performing arts, sports, & similar events w/facility	21	94 783	20 018	4 028	1 742	2.4	1.1
711310	Promoters of performing arts, sports, & similar events w/facility	21	94 783	20 018	4 028	1 742	2.4	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil	43	72 645	7 794	1 428	397	10.9	1.2
711320	Promoters of performing arts, sports, & similar events w/o facil	43	72 645	7 794	1 428	397	10.9	1.2
7114	Agents/managers for artists, athletes, & other public figures	26	10 972	2 564	484	91	22.3	2.9
71141	Agents/managers for artists, athletes, & other public figures	26	10 972	2 564	484	91	22.3	2.9
711410	Agents/managers for artists, athletes, & other public figures	26	10 972	2 564	484	91	22.3	2.9
7115	Independent artists, writers, & performers	102	33 660	9 861	2 939	506	44.4	11.5
71151	Independent artists, writers, & performers	102	33 660	9 861	2 939	506	44.4	11.5
711510	Independent artists, writers, & performers	102	33 660	9 861	2 939	506	44.4	11.5
712	Museums, historical sites, & similar institutions	25	12 999	3 461	582	191	27.8	7.6
7121	Museums, historical sites, & similar institutions	25	12 999	3 461	582	191	27.8	7.6
71211	Museums	11	D	D	D	b	D	D
712110	Museums	11	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	11	6 321	1 887	343	104	6.9	3.7
712190	Nature parks & other similar institutions	11	6 321	1 887	343	104	6.9	3.7
713	Amusement, gambling, & recreation industries	1 117	1 081 927	318 091	69 911	23 631	12.0	2.8
7131	Amusement parks & arcades	77	166 367	47 760	8 053	5 960	3.4	1.1
71311	Amusement & theme parks	14	D	D	D	i	D	D
713110	Amusement & theme parks	14	D	D	D	i	D	D
7131101	Waterparks	6	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	8	D	D	D	i	D	D
71312	Amusement arcades	63	D	D	D	f	D	D
713120	Amusement arcades	63	D	D	D	f	D	D
7132	Gambling industries	14	472 212	146 862	36 497	7 549	.3	.1
71321	Casinos (except casino hotels)	9	D	D	D	i	D	D
713210	Casinos (except casino hotels)	9	D	D	D	i	D	D
71329	Other gambling industries	5	D	D	D	b	D	D
713290	Other gambling industries	5	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	b	D	D
7139	Other amusement & recreation services	1 026	443 348	123 469	25 361	10 122	27.7	6.4
71391	Golf courses & country clubs	166	114 322	38 452	6 198	2 269	22.7	9.2
713910	Golf courses & country clubs	166	114 322	38 452	6 198	2 269	22.7	9.2
71392	Skiing facilities	4	D	D	D	c	D	D
713920	Skiing facilities	4	D	D	D	c	D	D
71393	Marinas	86	51 844	8 234	1 360	408	25.8	6.8
713930	Marinas	86	51 844	8 234	1 360	408	25.8	6.8
71394	Fitness & recreational sports centers	343	97 271	30 323	7 181	3 426	32.6	6.1
713940	Fitness & recreational sports centers	343	97 271	30 323	7 181	3 426	32.6	6.1
7139404	Ice skating rinks	3	D	D	D	c	D	D
7139405	Roller skating rinks	52	11 462	3 336	835	532	34.1	7.4
71395	Bowling centers	144	63 075	18 650	5 214	2 195	19.3	6.2
713950	Bowling centers	144	63 075	18 650	5 214	2 195	19.3	6.2

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	MISSOURI—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	283	D	D	D	g	D	D
713990	All other amusement & recreation industries	283	D	D	D	g	D	D
7139901	Dance studios & halls	4	857	221	43	24	—	30.8
7139902	Concession operators of amusement devices & rides	32	D	D	D	c	D	D
7139904	Miniature golf courses	21	4 908	1 250	141	75	24.7	3.9
7139905	Coin-operated amusement devices (except slot machine operation)	59	34 685	7 029	1 601	342	38.7	2.4

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	MISSOURI								
	Arts, entertainment, & recreation	386	369 731	327 174	128 130	27 358	7 165	12.0	3.8
711	Performing arts, spectator sports, & related industries	74	101 136	93 747	35 452	7 499	1 395	3.1	1.3
7111	Performing arts companies	56	88 053	80 993	33 240	7 133	1 334	.8	.8
71111	Theater companies & dinner theaters	28	50 803	43 899	15 676	2 717	742	.2	.2
711110	Theater companies & dinner theaters	28	50 803	43 899	15 676	2 717	742	.2	.2
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	25	D	D	D	D	f	D	D
71112	Dance companies	6	D	D	D	D	b	D	D
711120	Dance companies	6	D	D	D	D	b	D	D
71113	Musical groups & artists	20	32 004	32 044	15 889	3 917	497	1.1	1.9
711130	Musical groups & artists	20	32 004	32 044	15 889	3 917	497	1.1	1.9
7111301	Symphony orchestras & chamber music organizations	8	D	D	D	D	e	D	D
7111309	Other music groups & artists	12	D	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	18	13 083	12 754	2 212	366	61	18.4	4.4
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	16	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	16	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	84	102 921	69 556	25 528	6 472	1 393	14.0	6.3
7121	Museums, historical sites, & similar institutions	84	102 921	69 556	25 528	6 472	1 393	14.0	6.3
71211	Museums	55	70 157	39 430	15 703	3 854	834	12.1	5.6
712110	Museums	55	70 157	39 430	15 703	3 854	834	12.1	5.6
71212	Historical sites	20	D	D	D	D	c	D	D
712120	Historical sites	20	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	7	25 704	23 925	8 921	2 433	422	12.8	8.9
712130	Zoos & botanical gardens	7	25 704	23 925	8 921	2 433	422	12.8	8.9
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	228	165 674	163 871	67 150	13 387	4 377	16.3	3.8
7139	Other amusement & recreation services	228	165 674	163 871	67 150	13 387	4 377	16.3	3.8
71391	Golf courses & country clubs	96	113 437	114 541	46 273	8 856	2 439	14.0	1.9
713910	Golf courses & country clubs	96	113 437	114 541	46 273	8 856	2 439	14.0	1.9
71394	Fitness & recreational sports centers	100	48 257	45 764	20 027	4 390	1 845	18.4	5.9
713940	Fitness & recreational sports centers	100	48 257	45 764	20 027	4 390	1 845	18.4	5.9
71399	All other amusement & recreation industries	32	3 980	3 566	850	141	93	57.5	32.0
713990	All other amusement & recreation industries	32	3 980	3 566	850	141	93	57.5	32.0

¹Includes revenue information obtained from administrative records of other Federal agencies.
²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBIA, MO MSA								
71	Arts, entertainment, & recreation	36	17 434	5 023	1 022	510	37.2	3.8
711	Performing arts, spectator sports, & related industries	8	1 993	418	92	47	10.3	.5
713	Amusement, gambling, & recreation industries	28	15 441	4 605	930	463	40.6	4.2
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	3 653	1 078	227	167	64.6	—
713940	Fitness & recreational sports centers	8	3 653	1 078	227	167	64.6	—
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
JOPLIN, MO MSA								
71	Arts, entertainment, & recreation	35	9 011	2 162	515	234	60.1	4.3
713	Amusement, gambling, & recreation industries	30	8 473	2 131	512	231	61.6	4.3
7139	Other amusement & recreation services	28	D	D	D	c	D	D
71395	Bowling centers	6	2 669	828	239	87	15.9	3.1
713950	Bowling centers	6	2 669	828	239	87	15.9	3.1
71399	All other amusement & recreation industries	12	2 430	272	46	34	90.2	8.3
713990	All other amusement & recreation industries	12	2 430	272	46	34	90.2	8.3
KANSAS CITY, MO—KS MSA								
71	Arts, entertainment, & recreation	397	534 698	232 797	52 065	8 236	20.1	1.7
711	Performing arts, spectator sports, & related industries	110	D	D	D	g	D	D
7111	Performing arts companies	20	13 119	4 658	1 007	304	36.4	—
71111	Theater companies & dinner theaters	7	10 198	4 271	933	260	26.9	—
711110	Theater companies & dinner theaters	7	10 198	4 271	933	260	26.9	—
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
7112	Spectator sports	17	168 437	120 912	26 548	851	42.9	—
71121	Spectator sports	17	168 437	120 912	26 548	851	42.9	—
711211	Sports teams & clubs	6	147 287	117 827	25 781	614	38.7	—
7112112	Baseball clubs	1	D	D	D	c	D	D
711212	Racetracks	5	19 373	2 884	722	222	70.2	.4
7113	Promoters of performing arts, sports, & similar events	18	16 356	2 511	431	75	11.9	4.7
71132	Promoters of performing arts, sports, & similar events w/o facil	13	14 127	2 201	380	61	9.7	4.3
711320	Promoters of performing arts, sports, & similar events w/o facil	13	14 127	2 201	380	61	9.7	4.3
7114	Agents/managers for artists, athletes, & other public figures	11	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	11	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers	44	9 864	3 197	540	157	27.6	.4
71151	Independent artists, writers, & performers	44	9 864	3 197	540	157	27.6	.4
711510	Independent artists, writers, & performers	44	9 864	3 197	540	157	27.6	.4
713	Amusement, gambling, & recreation industries	285	318 639	99 090	22 991	6 790	7.6	2.4
7131	Amusement parks & arcades	26	40 847	12 129	1 532	665	1.9	1.9
71311	Amusement & theme parks	5	D	D	D	e	D	D
713110	Amusement & theme parks	5	D	D	D	e	D	D
71312	Amusement arcades	21	D	D	D	e	D	D
713120	Amusement arcades	21	D	D	D	e	D	D
7132	Gambling industries	3	159 514	51 897	13 127	2 931	—	—
71321	Casinos (except casino hotels)	3	159 514	51 897	13 127	2 931	—	—
713210	Casinos (except casino hotels)	3	159 514	51 897	13 127	2 931	—	—
7139	Other amusement & recreation services	256	118 278	35 064	8 332	3 194	19.8	5.7
71391	Golf courses & country clubs	33	25 473	7 513	1 282	440	19.8	4.2
713910	Golf courses & country clubs	33	25 473	7 513	1 282	440	19.8	4.2
71394	Fitness & recreational sports centers	110	47 982	14 821	3 659	1 643	19.5	3.2
713940	Fitness & recreational sports centers	110	47 982	14 821	3 659	1 643	19.5	3.2
7139405	Roller skating rinks	18	3 738	1 032	256	246	33.0	5.9
71395	Bowling centers	41	22 478	7 566	2 104	734	16.0	8.3
713950	Bowling centers	41	22 478	7 566	2 104	734	16.0	8.3
71399	All other amusement & recreation industries	66	18 677	4 107	829	273	28.8	12.4
713990	All other amusement & recreation industries	66	18 677	4 107	829	273	28.8	12.4
7139904	Miniature golf courses	5	2 591	655	46	16	7.1	—
7139905	Coin-operated amusement devices (except slot machine operation)	21	7 841	1 560	376	75	22.2	9.7
ST. JOSEPH, MO MSA								
71	Arts, entertainment, & recreation	20	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ST. LOUIS, MO-IL MSA								
71	Arts, entertainment, & recreation	751	1 247 969	433 352	97 212	21 098	8.3	2.1
711	Performing arts, spectator sports, & related industries	187	429 112	202 822	45 900	3 528	3.3	.7
7111	Performing arts companies	49	11 785	3 432	660	472	16.5	9.0
71111	Theater companies & dinner theaters	16	3 473	1 646	226	237	23.6	17.4
711110	Theater companies & dinner theaters	16	3 473	1 646	226	237	23.6	17.4
71113	Musical groups & artists	27	6 503	1 329	345	189	14.7	3.5
711130	Musical groups & artists	27	6 503	1 329	345	189	14.7	3.5
7111309	Other music groups & artists	27	6 503	1 329	345	189	14.7	3.5
7112	Spectator sports	30	273 070	177 858	39 080	1 184	.6	.1
71121	Spectator sports	30	273 070	177 858	39 080	1 184	.6	.1
711211	Sports teams & clubs	4	221 865	168 657	37 085	597	—	.1
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711212	Racetracks	6	D	D	D	f	D	D
7112122	Auto racetrack operation	5	D	D	D	a	D	D
711219	Other spectator sports	20	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	30	125 496	14 630	3 833	1 553	3.3	—
71131	Promoters of performing arts, sports, & similar events w/facility	8	65 730	9 367	2 749	1 387	2.2	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	65 730	9 367	2 749	1 387	2.2	—
71132	Promoters of performing arts, sports, & similar events w/o facil	22	59 766	5 263	1 084	166	4.4	—
711320	Promoters of performing arts, sports, & similar events w/o facil	22	59 766	5 263	1 084	166	4.4	—
7114	Agents/managers for artists, athletes, & other public figures	19	5 905	1 428	200	45	42.0	2.1
71141	Agents/managers for artists, athletes, & other public figures	19	5 905	1 428	200	45	42.0	2.1
711410	Agents/managers for artists, athletes, & other public figures	19	5 905	1 428	200	45	42.0	2.1
7115	Independent artists, writers, & performers	59	12 856	5 474	2 127	274	30.2	12.0
71151	Independent artists, writers, & performers	59	12 856	5 474	2 127	274	30.2	12.0
711510	Independent artists, writers, & performers	59	12 856	5 474	2 127	274	30.2	12.0
712	Museums, historical sites, & similar institutions	7	3 163	1 000	128	57	3.3	22.7
7121	Museums, historical sites, & similar institutions	7	3 163	1 000	128	57	3.3	22.7
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	557	815 694	229 530	51 184	17 513	11.0	2.7
7131	Amusement parks & arcades	28	66 768	17 984	3 154	4 725	3.2	.9
71311	Amusement & theme parks	5	D	D	D	h	D	D
713110	Amusement & theme parks	5	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	h	D	D
71312	Amusement arcades	23	D	D	D	c	D	D
713120	Amusement arcades	23	D	D	D	c	D	D
7132	Gambling industries	7	438 741	123 641	30 165	5 749	.2	—
71321	Casinos (except casino hotels)	5	D	D	D	i	D	D
713210	Casinos (except casino hotels)	5	D	D	D	i	D	D
7139	Other amusement & recreation services	522	310 185	87 905	17 865	7 039	28.1	7.0
71391	Golf courses & country clubs	96	106 019	31 494	5 104	1 843	29.2	7.8
713910	Golf courses & country clubs	96	106 019	31 494	5 104	1 843	29.2	7.8
71393	Marinas	20	12 745	2 654	430	106	26.3	5.8
713930	Marinas	20	12 745	2 654	430	106	26.3	5.8
71394	Fitness & recreational sports centers	188	68 095	21 365	5 217	2 500	27.9	8.1
713940	Fitness & recreational sports centers	188	68 095	21 365	5 217	2 500	27.9	8.1
7139405	Roller skating rinks	26	7 878	2 299	582	313	21.5	10.8
71395	Bowling centers	66	40 676	11 742	3 078	1 375	13.4	7.9
713950	Bowling centers	66	40 676	11 742	3 078	1 375	13.4	7.9
71399	All other amusement & recreation industries	150	D	D	D	g	D	D
713990	All other amusement & recreation industries	150	D	D	D	g	D	D
7139902	Concession operators of amusement devices & rides	13	3 392	607	65	33	54.9	1.9
7139904	Miniature golf courses	12	2 533	673	103	54	8.6	1.0
7139905	Coin-operated amusement devices (except slot machine operation)	37	25 797	5 320	1 250	221	49.1	6.0
SPRINGFIELD, MO MSA								
71	Arts, entertainment, & recreation	80	36 688	9 796	2 015	986	17.3	3.0
711	Performing arts, spectator sports, & related industries	15	9 517	1 335	245	218	21.3	—
7111	Performing arts companies	3	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	4	3 965	885	216	51	.8	—
7121	Museums, historical sites, & similar institutions	4	3 965	885	216	51	.8	—
713	Amusement, gambling, & recreation industries	61	23 206	7 576	1 554	717	18.5	4.7
7139	Other amusement & recreation services	55	21 829	7 246	1 484	680	19.5	3.4
71391	Golf courses & country clubs	7	8 533	3 368	547	168	11.8	3.5
713910	Golf courses & country clubs	7	8 533	3 368	547	168	11.8	3.5
71394	Fitness & recreational sports centers	22	5 253	1 778	421	218	33.9	2.9
713940	Fitness & recreational sports centers	22	5 253	1 778	421	218	33.9	2.9
71395	Bowling centers	6	4 647	1 257	337	207	—	4.5
713950	Bowling centers	6	4 647	1 257	337	207	—	4.5
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE MISSOURI METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	529	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	104	157 707	45 930	6 668	1 780	16.7	3.7
7111	Performing arts companies	48	98 583	29 625	4 448	1 211	8.6	1.8
71111	Theater companies & dinner theaters	22	D	D	D	f	D	D
711110	Theater companies & dinner theaters	22	D	D	D	f	D	D
7111102	Theater companies	16	D	D	D	f	D	D
7111103	Dinner theaters	6	D	D	D	c	D	D
71113	Musical groups & artists	20	D	D	D	e	D	D
711130	Musical groups & artists	20	D	D	D	e	D	D
7111309	Other music groups & artists	20	D	D	D	e	D	D
71119	Other performing arts companies	6	D	D	D	c	D	D
711190	Other performing arts companies	6	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	c	D	D
7112	Spectator sports	18	D	D	D	b	D	D
71121	Spectator sports	18	D	D	D	b	D	D
711219	Other spectator sports	10	3 658	512	57	16	80.0	1.0
7113	Promoters of performing arts, sports, & similar events	20	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	6 272	1 383	223	48	45.5	3.8
711320	Promoters of performing arts, sports, & similar events w/o facil	11	6 272	1 383	223	48	45.5	3.8
7115	Independent artists, writers, & performers	15	D	D	D	c	D	D
71151	Independent artists, writers, & performers	15	D	D	D	c	D	D
711510	Independent artists, writers, & performers	15	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
71219	Nature parks & other similar institutions	8	D	D	D	b	D	D
712190	Nature parks & other similar institutions	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	413	D	D	D	h	D	D
7131	Amusement parks & arcades	28	D	D	D	f	D	D
71311	Amusement & theme parks	5	D	D	D	e	D	D
713110	Amusement & theme parks	5	D	D	D	e	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	e	D	D
71312	Amusement arcades	23	D	D	D	c	D	D
713120	Amusement arcades	23	D	D	D	c	D	D
7132	Gambling industries	5	D	D	D	f	D	D
7139	Other amusement & recreation services	380	D	D	D	g	D	D
71391	Golf courses & country clubs	72	D	D	D	f	D	D
713910	Golf courses & country clubs	72	D	D	D	f	D	D
71393	Marinas	68	D	D	D	e	D	D
713930	Marinas	68	D	D	D	e	D	D
71394	Fitness & recreational sports centers	94	D	D	D	e	D	D
713940	Fitness & recreational sports centers	94	D	D	D	e	D	D
71395	Bowling centers	56	D	D	D	e	D	D
713950	Bowling centers	56	D	D	D	e	D	D
71399	All other amusement & recreation industries	89	D	D	D	e	D	D
713990	All other amusement & recreation industries	89	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	10	3 069	433	57	44	33.6	4.0
7139905	Coin-operated amusement devices (except slot machine operation)	24	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	COLUMBIA, MO MSA								
	Arts, entertainment, & recreation	6	1 365	1 295	466	84	40	75.1	1.8
	JOPLIN, MO MSA								
71	Arts, entertainment, & recreation	11	4 749	4 625	1 594	340	146	10.8	12.0
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
	KANSAS CITY, MO-KS MSA								
71	Arts, entertainment, & recreation	126	149 447	126 143	50 389	10 767	2 939	4.8	3.6
711	Performing arts, spectator sports, & related industries	22	35 087	33 406	10 739	2 279	530	—	.7
7111	Performing arts companies	15	28 126	26 435	9 385	2 064	478	—	—
71111	Theater companies & dinner theaters	9	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	9	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	8	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	6 961	6 971	1 354	215	52	—	3.5
71132	Promoters of performing arts, sports, & similar events w/o facil	7	6 961	6 971	1 354	215	52	—	3.5
711320	Promoters of performing arts, sports, & similar events w/o facil	7	6 961	6 971	1 354	215	52	—	3.5
712	Museums, historical sites, & similar institutions	21	42 011	21 124	8 186	2 149	494	1.7	.8
7121	Museums, historical sites, & similar institutions	21	42 011	21 124	8 186	2 149	494	1.7	.8
71211	Museums	17	D	D	D	D	e	D	D
712110	Museums	17	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	83	72 349	71 613	31 464	6 339	1 915	9.0	6.5
7139	Other amusement & recreation services	83	72 349	71 613	31 464	6 339	1 915	9.0	6.5
71391	Golf courses & country clubs	25	53 109	53 164	23 564	4 725	1 201	5.6	4.7
713910	Golf courses & country clubs	25	53 109	53 164	23 564	4 725	1 201	5.6	4.7
71394	Fitness & recreational sports centers	37	16 241	15 734	7 293	1 514	659	14.5	7.9
713940	Fitness & recreational sports centers	37	16 241	15 734	7 293	1 514	659	14.5	7.9
71399	All other amusement & recreation industries	21	2 999	2 715	607	100	55	39.3	31.7
713990	All other amusement & recreation industries	21	2 999	2 715	607	100	55	39.3	31.7
	ST. JOSEPH, MO MSA								
71	Arts, entertainment, & recreation	16	6 071	5 578	2 543	580	239	24.7	13.9
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	3 949	3 542	1 695	377	188	14.5	5.1
7139	Other amusement & recreation services	8	3 949	3 542	1 695	377	188	14.5	5.1
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
	ST. LOUIS, MO-IL MSA								
71	Arts, entertainment, & recreation	156	218 954	202 617	81 947	17 565	4 035	8.0	4.0
711	Performing arts, spectator sports, & related industries	37	59 327	53 625	23 144	4 926	819	3.2	1.3
7111	Performing arts companies	28	54 186	48 765	22 498	4 797	785	.7	.1
71111	Theater companies & dinner theaters	11	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	11	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	10	17 279	16 763	7 424	1 348	348	.7	—
71113	Musical groups & artists	13	D	D	D	D	e	D	D
711130	Musical groups & artists	13	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	9	5 141	4 860	646	129	34	29.5	14.5
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	34	53 586	41 868	14 877	3 815	759	14.9	10.7
7121	Museums, historical sites, & similar institutions	34	53 586	41 868	14 877	3 815	759	14.9	10.7
71211	Museums	22	25 512	16 016	6 644	1 542	307	25.4	13.2
712110	Museums	22	25 512	16 016	6 644	1 542	307	25.4	13.2
71212	Historical sites	7	D	D	D	D	b	D	D
712120	Historical sites	7	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	4	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ST. LOUIS, MO—IL MSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	85	106 041	107 124	43 926	8 824	2 457	7.1	2.2
7139	Other amusement & recreation services	85	106 041	107 124	43 926	8 824	2 457	7.1	2.2
71391	Golf courses & country clubs	23	73 173	75 427	31 228	6 089	1 530	2.8	—
713910	Golf courses & country clubs	23	73 173	75 427	31 228	6 089	1 530	2.8	—
71394	Fitness & recreational sports centers	47	30 007	28 938	11 980	2 571	815	16.3	1.3
713940	Fitness & recreational sports centers	47	30 007	28 938	11 980	2 571	815	16.3	1.3
71399	All other amusement & recreation industries	15	2 861	2 759	718	164	112	22.3	66.8
713990	All other amusement & recreation industries	15	2 861	2 759	718	164	112	22.3	66.8
SPRINGFIELD, MO MSA									
71	Arts, entertainment, & recreation	23	14 902	14 234	5 258	1 105	391	23.7	8.9
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	9 943	9 741	3 950	829	327	18.1	12.4
7139	Other amusement & recreation services	11	9 943	9 741	3 950	829	327	18.1	12.4
71391	Golf courses & country clubs	6	D	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
AREA OUTSIDE MISSOURI METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	126	34 381	32 187	10 927	1 988	922	59.1	6.2
711	Performing arts, spectator sports, & related industries	8	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	26	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	26	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	92	D	D	D	D	f	D	D
7139	Other amusement & recreation services	92	D	D	D	D	f	D	D
71391	Golf courses & country clubs	58	D	D	D	D	f	D	D
713910	Golf courses & country clubs	58	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	26	5 121	4 154	1 687	319	250	71.2	6.5
713940	Fitness & recreational sports centers	26	5 121	4 154	1 687	319	250	71.2	6.5

¹Includes revenue information obtained from administrative records of other Federal agencies.
²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAIR COUNTY, MO								
71	Arts, entertainment, & recreation	4	1 646	175	43	24	18.9	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
ANDREW COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ATCHISON COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUDRAIN COUNTY, MO								
71	Arts, entertainment, & recreation	3	408	115	31	18	100.0	—
BARRY COUNTY, MO								
71	Arts, entertainment, & recreation	6	516	99	7	2	55.4	44.6
BARTON COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BATES COUNTY, MO								
71	Arts, entertainment, & recreation	4	324	54	11	6	95.7	—
BENTON COUNTY, MO								
71	Arts, entertainment, & recreation	6	1 346	394	41	26	58.2	—
BOONE COUNTY, MO								
71	Arts, entertainment, & recreation	36	17 434	5 023	1 022	510	37.2	3.8
711	Performing arts, spectator sports, & related industries	8	1 993	418	92	47	10.3	.5
713	Amusement, gambling, & recreation industries	28	15 441	4 605	930	463	40.6	4.2
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	3 653	1 078	227	167	64.6	—
713940	Fitness & recreational sports centers	8	3 653	1 078	227	167	64.6	—
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
BUCHANAN COUNTY, MO								
71	Arts, entertainment, & recreation	18	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
BUTLER COUNTY, MO								
71	Arts, entertainment, & recreation	9	2 876	609	138	49	34.1	9.8
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
CALDWELL COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CALLAWAY COUNTY, MO								
71	Arts, entertainment, & recreation	3	447	127	22	12	D	—
CAMDEN COUNTY, MO								
71	Arts, entertainment, & recreation	51	34 544	6 031	838	312	25.6	.6
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	40	31 527	5 166	735	278	23.2	.6
7131	Amusement parks & arcades	3	3 159	885	95	44	D	—
7139	Other amusement & recreation services	37	28 368	4 281	640	234	20.5	.7
71393	Marinas	20	22 554	2 530	364	100	15.2	.6
713930	Marinas	20	22 554	2 530	364	100	15.2	.6
CAPE GIRARDEAU COUNTY, MO								
71	Arts, entertainment, & recreation	19	8 135	1 422	288	136	69.8	.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARROLL COUNTY, MO								
71	Arts, entertainment, & recreation	4	748	213	48	14	62.3	27.0
CARTER COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CASS COUNTY, MO								
71	Arts, entertainment, & recreation	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
CEDAR COUNTY, MO								
71	Arts, entertainment, & recreation	4	987	192	24	11	8.8	29.6
CHARITON COUNTY, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHRISTIAN COUNTY, MO								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
CLARK COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLAY COUNTY, MO								
71	Arts, entertainment, & recreation	36	43 021	13 598	2 129	754	7.2	1.2
713	Amusement, gambling, & recreation industries	30	42 036	13 456	2 075	716	5.9	1.2
7131	Amusement parks & arcades	5	D	D	D	e	D	D
71311	Amusement & theme parks	2	D	D	D	e	D	D
713110	Amusement & theme parks	2	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	2 787	1 057	273	94	21.2	.9
713940	Fitness & recreational sports centers	10	2 787	1 057	273	94	21.2	.9
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	1 665	534	95	44	8.7	—
713990	All other amusement & recreation industries	6	1 665	534	95	44	8.7	—
CLINTON COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
COLE COUNTY, MO								
71	Arts, entertainment, & recreation	14	10 553	1 745	433	112	11.1	.1
713	Amusement, gambling, & recreation industries	14	10 553	1 745	433	112	11.1	.1
7139	Other amusement & recreation services	10	D	D	D	b	D	D
COOPER COUNTY, MO								
71	Arts, entertainment, & recreation	4	318	83	14	7	70.8	29.2
CRAWFORD COUNTY, MO *								
71	Arts, entertainment, & recreation	6	1 980	617	90	20	54.5	—
713	Amusement, gambling, & recreation industries	5	D	D	D	a	D	D
7139	Other amusement & recreation services	5	D	D	D	a	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
DADE COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DALLAS COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DAVISS COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DEKALB COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DENT COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DOUGLAS COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DUNKLIN COUNTY, MO								
71	Arts, entertainment, & recreation	9	1 612	396	72	27	85.4	2.1
FRANKLIN COUNTY, MO								
71	Arts, entertainment, & recreation	26	6 695	2 139	376	178	29.9	26.1
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
GASCONADE COUNTY, MO								
71	Arts, entertainment, & recreation	6	3 127	1 075	220	74	21.0	1.0
713	Amusement, gambling, & recreation industries	6	3 127	1 075	220	74	21.0	1.0
7139	Other amusement & recreation services	6	3 127	1 075	220	74	21.0	1.0
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
GENTRY COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GREENE COUNTY, MO								
71	Arts, entertainment, & recreation	64	32 201	8 471	1 857	762	14.7	2.7
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	52	20 882	6 973	1 448	658	13.4	4.2
7139	Other amusement & recreation services	46	19 505	6 643	1 378	621	14.1	2.7
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	18	4 560	1 568	379	194	23.9	3.4
713940	Fitness & recreational sports centers	18	4 560	1 568	379	194	23.9	3.4
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	18	D	D	D	b	D	D
713990	All other amusement & recreation industries	18	D	D	D	b	D	D
GRUNDY COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARRISON COUNTY, MO								
71	Arts, entertainment, & recreation	3	134	13	3	7	100.0	—
HENRY COUNTY, MO								
71	Arts, entertainment, & recreation	5	1 165	387	98	28	74.2	10.0

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HICKORY COUNTY, MO								
71	Arts, entertainment, & recreation	6	1 298	263	40	23	55.2	—
HOLT COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOWARD COUNTY, MO								
71	Arts, entertainment, & recreation	3	86	30	4	2	—	100.0
HOWELL COUNTY, MO								
71	Arts, entertainment, & recreation	9	976	444	100	58	44.8	30.8
IRON COUNTY, MO								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
JACKSON COUNTY, MO								
71	Arts, entertainment, & recreation	140	287 429	170 558	38 183	3 772	24.9	1.1
711	Performing arts, spectator sports, & related industries	43	153 504	120 655	25 852	591	39.4	.6
7111	Performing arts companies	9	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	e	D	D
71121	Spectator sports	8	D	D	D	e	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Baseball clubs	1	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	95	D	D	D	h	D	D
7131	Amusement parks & arcades	9	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
7139	Other amusement & recreation services	84	D	D	D	g	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	35	14 315	4 391	1 035	493	24.0	1.3
713940	Fitness & recreational sports centers	35	14 315	4 391	1 035	493	24.0	1.3
71395	Bowling centers	15	D	D	D	e	D	D
713950	Bowling centers	15	D	D	D	e	D	D
71399	All other amusement & recreation industries	24	D	D	D	b	D	D
713990	All other amusement & recreation industries	24	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	D	D	D	b	D	D
JASPER COUNTY, MO								
71	Arts, entertainment, & recreation	29	7 946	1 908	467	213	57.9	3.9
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
JEFFERSON COUNTY, MO								
71	Arts, entertainment, & recreation	47	28 257	7 020	1 018	612	35.2	2.2
711	Performing arts, spectator sports, & related industries	7	3 655	1 037	68	158	10.9	—
713	Amusement, gambling, & recreation industries	40	24 602	5 983	950	454	38.8	2.6
7139	Other amusement & recreation services	40	24 602	5 983	950	454	38.8	2.6
71391	Golf courses & country clubs	11	7 444	3 119	287	162	31.8	3.8
713910	Golf courses & country clubs	11	7 444	3 119	287	162	31.8	3.8
71394	Fitness & recreational sports centers	11	2 299	557	131	103	55.2	1.1
713940	Fitness & recreational sports centers	11	2 299	557	131	103	55.2	1.1
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JOHNSON COUNTY, MO								
71	Arts, entertainment, & recreation	4	436	53	7	12	88.5	11.5
KNOX COUNTY, MO								
71	Arts, entertainment, & recreation	3	213	44	7	6	—	100.0
LACLEDE COUNTY, MO								
71	Arts, entertainment, & recreation	5	1 538	244	45	21	11.2	—
LAFAYETTE COUNTY, MO								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
LAWRENCE COUNTY, MO								
71	Arts, entertainment, & recreation	5	1 020	207	55	19	91.0	—
LEWIS COUNTY, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LINCOLN COUNTY, MO								
71	Arts, entertainment, & recreation	7	2 490	719	121	78	44.8	34.0
713	Amusement, gambling, & recreation industries	7	2 490	719	121	78	44.8	34.0
7139	Other amusement & recreation services	7	2 490	719	121	78	44.8	34.0
LINN COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVINGSTON COUNTY, MO								
71	Arts, entertainment, & recreation	4	513	69	16	10	89.7	10.3
MCDONALD COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MACON COUNTY, MO								
71	Arts, entertainment, & recreation	4	306	75	19	6	96.1	—
MADISON COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARIES COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARION COUNTY, MO								
71	Arts, entertainment, & recreation	14	2 667	583	57	41	28.9	5.4
MERCER COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILLER COUNTY, MO								
71	Arts, entertainment, & recreation	20	9 981	2 366	461	179	19.1	1.9
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7131	Amusement parks & arcades	5	D	D	D	b	D	D
71312	Amusement arcades	4	D	D	D	b	D	D
713120	Amusement arcades	4	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
MISSISSIPPI COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONITEAU COUNTY, MO								
71	Arts, entertainment, & recreation	5	1 286	266	46	11	24.2	—
MONROE COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONTGOMERY COUNTY, MO								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
MORGAN COUNTY, MO								
71	Arts, entertainment, & recreation	14	3 518	625	116	53	37.7	38.1
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
NEW MADRID COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEWTON COUNTY, MO								
71	Arts, entertainment, & recreation	6	1 065	254	48	21	76.7	6.7
NODAWAY COUNTY, MO								
71	Arts, entertainment, & recreation	6	539	116	22	41	64.7	2.2
OREGON COUNTY, MO								
71	Arts, entertainment, & recreation	3	185	53	10	8	100.0	—
OSAGE COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OZARK COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PEMISCOT COUNTY, MO								
71	Arts, entertainment, & recreation	4	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	e	D	D
PERRY COUNTY, MO								
71	Arts, entertainment, & recreation	5	539	94	19	6	73.8	9.1
PETTIS COUNTY, MO								
71	Arts, entertainment, & recreation	8	1 446	310	87	48	39.8	—
PHELPS COUNTY, MO								
71	Arts, entertainment, & recreation	5	1 010	315	65	57	93.1	6.9
PIKE COUNTY, MO								
71	Arts, entertainment, & recreation	4	572	115	21	8	60.3	16.1

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PLATTE COUNTY, MO								
71	Arts, entertainment, & recreation	20	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
POLK COUNTY, MO								
71	Arts, entertainment, & recreation	6	1 223	325	73	21	60.6	—
PULASKI COUNTY, MO								
71	Arts, entertainment, & recreation	7	900	204	28	25	42.6	33.3
PUTNAM COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RALLS COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RANDOLPH COUNTY, MO								
71	Arts, entertainment, & recreation	6	1 209	551	100	43	56.8	—
RAY COUNTY, MO								
71	Arts, entertainment, & recreation	4	810	187	35	9	97.9	2.1
REYNOLDS COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RIPLEY COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. CHARLES COUNTY, MO								
71	Arts, entertainment, & recreation	92	192 763	55 274	15 607	2 792	4.4	1.2
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	72	185 849	54 232	15 391	2 731	4.2	1.2
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	67	D	D	D	g	D	D
71391	Golf courses & country clubs	13	17 239	6 400	1 158	334	3.1	.5
713910	Golf courses & country clubs	13	17 239	6 400	1 158	334	3.1	.5
71393	Marinas	11	D	D	D	b	D	D
713930	Marinas	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	20	D	D	D	c	D	D
713940	Fitness & recreational sports centers	20	D	D	D	c	D	D
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	D	D	D	c	D	D
713990	All other amusement & recreation industries	16	D	D	D	c	D	D
STE. GENEVIEVE COUNTY, MO								
71	Arts, entertainment, & recreation	4	649	127	32	20	95.4	—

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							From administrative records ¹	Estimated ²
ST. FRANCOIS COUNTY, MO								
71	Arts, entertainment, & recreation	12	2 228	576	109	49	47.0	1.2
713	Amusement, gambling, & recreation industries	8	1 601	413	79	36	35.9	1.6
7139	Other amusement & recreation services	8	1 601	413	79	36	35.9	1.6
ST. LOUIS COUNTY, MO								
71	Arts, entertainment, & recreation	322	301 918	84 187	16 042	9 308	10.5	4.3
711	Performing arts, spectator sports, & related industries	97	D	D	D	f	D	D
7111	Performing arts companies	26	D	D	D	c	D	D
71113	Musical groups & artists	16	1 658	811	262	143	17.1	10.9
711130	Musical groups & artists	16	1 658	811	262	143	17.1	10.9
7111309	Other music groups & artists	16	1 658	811	262	143	17.1	10.9
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
7115	Independent artists, writers, & performers	41	10 647	4 736	1 974	198	23.0	11.0
71151	Independent artists, writers, & performers	41	10 647	4 736	1 974	198	23.0	11.0
711510	Independent artists, writers, & performers	41	10 647	4 736	1 974	198	23.0	11.0
713	Amusement, gambling, & recreation industries	224	211 713	71 362	12 439	8 687	11.1	5.1
7131	Amusement parks & arcades	13	D	D	D	h	D	D
71311	Amusement & theme parks	3	D	D	D	h	D	D
713110	Amusement & theme parks	3	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	h	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7132	Gambling industries	2	D	D	D	g	D	D
7139	Other amusement & recreation services	209	D	D	D	h	D	D
71391	Golf courses & country clubs	28	30 574	9 938	1 589	520	8.3	19.4
713910	Golf courses & country clubs	28	30 574	9 938	1 589	520	8.3	19.4
71394	Fitness & recreational sports centers	99	42 020	12 613	2 948	1 382	25.8	7.4
713940	Fitness & recreational sports centers	99	42 020	12 613	2 948	1 382	25.8	7.4
7139405	Roller skating rinks	10	3 392	922	229	123	12.4	12.5
71395	Bowling centers	26	17 692	4 998	1 369	520	6.6	4.5
713950	Bowling centers	26	17 692	4 998	1 369	520	6.6	4.5
71399	All other amusement & recreation industries	52	D	D	D	e	D	D
713990	All other amusement & recreation industries	52	D	D	D	e	D	D
7139904	Miniature golf courses	7	2 211	603	91	44	—	1.1
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	D	D	D	b	D	D
SALINE COUNTY, MO								
71	Arts, entertainment, & recreation	5	1 058	307	89	23	72.5	6.8
SCHUYLER COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCOTLAND COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCOTT COUNTY, MO								
71	Arts, entertainment, & recreation	8	1 907	362	61	27	45.3	22.7
SHANNON COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SHELBY COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
STODDARD COUNTY, MO								
71	Arts, entertainment, & recreation	4	885	159	27	12	40.3	—

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							From administrative records ¹	Estimated ²
STONE COUNTY, MO								
71	Arts, entertainment, & recreation	17	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	e	D	D
71311	Amusement & theme parks	1	D	D	D	e	D	D
713110	Amusement & theme parks	1	D	D	D	e	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71393	Marinas	5	3 105	650	91	23	41.8	24.3
713930	Marinas	5	3 105	650	91	23	41.8	24.3
SULLIVAN COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TANEY COUNTY, MO								
71	Arts, entertainment, & recreation	88	164 959	48 732	7 035	1 928	14.3	3.3
711	Performing arts, spectator sports, & related industries	50	139 862	43 338	6 292	1 645	11.6	3.6
7111	Performing arts companies	33	96 534	28 930	4 349	1 153	8.0	1.9
71111	Theater companies & dinner theaters	20	70 968	19 199	2 901	721	7.5	2.4
711110	Theater companies & dinner theaters	20	70 968	19 199	2 901	721	7.5	2.4
7111102	Theater companies	15	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	c	D	D
71113	Musical groups & artists	11	D	D	D	e	D	D
711130	Musical groups & artists	11	D	D	D	e	D	D
7111309	Other music groups & artists	11	D	D	D	e	D	D
71119	Other performing arts companies	2	D	D	D	c	D	D
711190	Other performing arts companies	2	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	11	28 815	10 936	1 298	351	7.0	3.1
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
7115	Independent artists, writers, & performers	5	D	D	D	c	D	D
71151	Independent artists, writers, & performers	5	D	D	D	c	D	D
711510	Independent artists, writers, & performers	5	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	35	D	D	D	e	D	D
7131	Amusement parks & arcades	6	4 550	1 119	115	39	15.3	—
7139	Other amusement & recreation services	29	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 401	498	67	35	39.8	—
713940	Fitness & recreational sports centers	4	1 401	498	67	35	39.8	—
71399	All other amusement & recreation industries	14	11 086	2 184	316	116	13.4	1.8
713990	All other amusement & recreation industries	14	11 086	2 184	316	116	13.4	1.8
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	b	D	D
TEXAS COUNTY, MO								
71	Arts, entertainment, & recreation	4	312	91	5	5	28.5	49.7
VERNON COUNTY, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WARREN COUNTY, MO								
71	Arts, entertainment, & recreation	5	1 195	428	90	24	40.1	—
WASHINGTON COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WAYNE COUNTY, MO								
71	Arts, entertainment, & recreation	6	835	128	18	13	57.0	35.9
WEBSTER COUNTY, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WRIGHT COUNTY, MO								
71	Arts, entertainment, & recreation	4	345	47	10	11	85.5	10.4

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ST. LOUIS, MO (IC)								
71	Arts, entertainment, & recreation	68	378 389	209 430	47 024	3 603	2.3	.5
711	Performing arts, spectator sports, & related industries	27	277 697	178 688	39 994	2 092	.7	.2
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	4	221 865	168 657	37 085	597	—	.1
71121	Spectator sports	4	221 865	168 657	37 085	597	—	.1
711211	Sports teams & clubs	4	221 865	168 657	37 085	597	—	.1
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARNOLD, MO								
71	Arts, entertainment, & recreation	6	4 448	747	166	70	29.8	.6
713	Amusement, gambling, & recreation industries	6	4 448	747	166	70	29.8	.6
7139	Other amusement & recreation services	6	4 448	747	166	70	29.8	.6
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
AURORA, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALLWIN, MO								
71	Arts, entertainment, & recreation	8	2 580	806	213	97	14.1	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 532	603	135	65	6.2	—
713940	Fitness & recreational sports centers	4	1 532	603	135	65	6.2	—
BELLEFONTAINE NEIGHBORS, MO								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BELTON, MO								
71	Arts, entertainment, & recreation	6	2 218	618	112	63	82.2	—
713	Amusement, gambling, & recreation industries	6	2 218	618	112	63	82.2	—
7139	Other amusement & recreation services	6	2 218	618	112	63	82.2	—
BETHANY, MO								
71	Arts, entertainment, & recreation	3	134	13	3	7	100.0	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLACK JACK, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BLUE SPRINGS, MO								
71	Arts, entertainment, & recreation	14	4 138	1 734	365	178	53.1	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 441	373	99	72	53.6	—
713940	Fitness & recreational sports centers	5	1 441	373	99	72	53.6	—
BOLIVAR, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BONNE TERRE, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BOONVILLE, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BOWLING GREEN, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRANSON, MO								
71	Arts, entertainment, & recreation	72	150 320	44 856	6 281	1 771	14.2	3.0
711	Performing arts, spectator sports, & related industries	46	D	D	D	g	D	D
7111	Performing arts companies	32	D	D	D	g	D	D
71111	Theater companies & dinner theaters	20	70 968	19 199	2 901	721	7.5	2.4
711110	Theater companies & dinner theaters	20	70 968	19 199	2 901	721	7.5	2.4
7111102	Theater companies	15	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	c	D	D
71113	Musical groups & artists	10	D	D	D	c	D	D
711130	Musical groups & artists	10	D	D	D	c	D	D
7111309	Other music groups & artists	10	D	D	D	c	D	D
71119	Other performing arts companies	2	D	D	D	c	D	D
711190	Other performing arts companies	2	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
7115	Independent artists, writers, & performers	4	D	D	D	c	D	D
71151	Independent artists, writers, & performers	4	D	D	D	c	D	D
711510	Independent artists, writers, & performers	4	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	24	16 198	3 339	520	206	19.6	.7
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	10 256	1 946	287	95	8.4	—
713990	All other amusement & recreation industries	9	10 256	1 946	287	95	8.4	—
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	b	D	D
BRENTWOOD, MO								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	3 558	1 216	235	98	7.4	15.1
7139	Other amusement & recreation services	5	3 558	1 216	235	98	7.4	15.1
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
BRIDGETON, MO								
71	Arts, entertainment, & recreation	5	1 142	318	80	45	4.8	14.1
BROOKFIELD, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUTLER, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CALIFORNIA, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CAMDENTON, MO								
71	Arts, entertainment, & recreation	6	1 873	382	75	25	53.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CAPE GIRARDEAU, MO *								
71	Arts, entertainment, & recreation	12	6 361	854	185	75	72.4	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
CAPE GIRARDEAU, MO (CAPE GIRARDEAU COUNTY PART) *								
71	Arts, entertainment, & recreation	12	6 361	854	185	75	72.4	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
CARL JUNCTION, MO								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CARROLLTON, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CARTHAGE, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARUTHERSVILLE, MO								
71	Arts, entertainment, & recreation	3	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	e	D	D
CHAFFEE, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHARLESTON, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHESTERFIELD, MO								
71	Arts, entertainment, & recreation	23	9 420	2 480	395	161	33.4	6.3
711	Performing arts, spectator sports, & related industries	10	3 158	946	154	32	46.6	1.3
713	Amusement, gambling, & recreation industries	13	6 262	1 534	241	129	26.8	8.9
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	4 426	1 086	187	100	23.9	1.2
713940	Fitness & recreational sports centers	6	4 426	1 086	187	100	23.9	1.2
CHILLICOTHE, MO								
71	Arts, entertainment, & recreation	4	513	69	16	10	89.7	10.3

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLAYTON, MO								
71	Arts, entertainment, & recreation	16	5 980	2 398	344	120	38.1	5.3
711	Performing arts, spectator sports, & related industries	10	5 119	1 861	230	25	43.4	3.8
CLINTON, MO								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
COLUMBIA, MO								
71	Arts, entertainment, & recreation	25	14 360	4 295	868	473	42.4	2.8
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
COTTLEVILLE, MO								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CRESTWOOD, MO								
71	Arts, entertainment, & recreation	4	4 430	1 295	353	130	—	—
713	Amusement, gambling, & recreation industries	4	4 430	1 295	353	130	—	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
CREVE COEUR, MO								
71	Arts, entertainment, & recreation	13	3 964	1 694	369	94	23.8	4.6
711	Performing arts, spectator sports, & related industries	9	1 621	682	145	53	52.4	11.2
713	Amusement, gambling, & recreation industries	4	2 343	1 012	224	41	4.0	—
7139	Other amusement & recreation services	4	2 343	1 012	224	41	4.0	—
71394	Fitness & recreational sports centers	4	2 343	1 012	224	41	4.0	—
713940	Fitness & recreational sports centers	4	2 343	1 012	224	41	4.0	—
CRYSTAL CITY, MO								
71	Arts, entertainment, & recreation	3	943	294	78	61	D	—
CUBA, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DELLWOOD, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DE SOTO, MO								
71	Arts, entertainment, & recreation	4	2 271	231	48	23	73.2	26.8
713	Amusement, gambling, & recreation industries	4	2 271	231	48	23	73.2	26.8
7139	Other amusement & recreation services	4	2 271	231	48	23	73.2	26.8
DES PERES, MO								
71	Arts, entertainment, & recreation	6	6 180	2 614	1 499	102	13.0	46.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
DEXTER, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
EAST PRAIRIE, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ELDON, MO								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71312	Amusement arcades	1	D	D	D	b	D	D
713120	Amusement arcades	1	D	D	D	b	D	D
ELLISVILLE, MO								
71	Arts, entertainment, & recreation	6	1 662	443	78	43	47.1	—
713	Amusement, gambling, & recreation industries	6	1 662	443	78	43	47.1	—
EUREKA, MO								
71	Arts, entertainment, & recreation	4	D	D	D	h	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	h	D	D
7131	Amusement parks & arcades	1	D	D	D	h	D	D
71311	Amusement & theme parks	1	D	D	D	h	D	D
713110	Amusement & theme parks	1	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	h	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
EXCELSIOR SPRINGS, MO *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
EXCELSIOR SPRINGS, MO (CLAY COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FARMINGTON, MO								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
FENTON, MO								
71	Arts, entertainment, & recreation	7	7 070	1 722	396	69	25.1	6.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	5 988	1 190	268	40	D	—
713990	All other amusement & recreation industries	3	5 988	1 190	268	40	D	—
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	b	D	D
FERGUSON, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FESTUS, MO								
71	Arts, entertainment, & recreation	5	782	265	55	28	80.8	—
FLORISSANT, MO								
71	Arts, entertainment, & recreation	11	4 446	1 618	402	159	12.1	.3
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	1 729	742	212	75	—	—
713940	Fitness & recreational sports centers	3	1 729	742	212	75	—	—
FRONTENAC, MO								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
FULTON, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GLADSTONE, MO								
71	Arts, entertainment, & recreation	4	1 971	641	151	72	2.6	—
713	Amusement, gambling, & recreation industries	4	1 971	641	151	72	2.6	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
GLENDALE, MO								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRANDVIEW, MO								
71	Arts, entertainment, & recreation	4	1 508	352	70	38	24.5	—
713	Amusement, gambling, & recreation industries	4	1 508	352	70	38	24.5	—
7139	Other amusement & recreation services	4	1 508	352	70	38	24.5	—
HANNIBAL, MO *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
HANNIBAL, MO (MARION COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
HARRISONVILLE, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HAZELWOOD, MO								
71	Arts, entertainment, & recreation	8	4 421	1 802	442	96	13.2	3.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
HERMANN, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HIGGINSVILLE, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOLLISTER, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOLTS SUMMIT, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
INDEPENDENCE, MO *								
71	Arts, entertainment, & recreation	20	11 865	2 666	600	238	13.3	4.2
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	3 634	967	224	108	37.9	.6
713940	Fitness & recreational sports centers	7	3 634	967	224	108	37.9	.6
71399	All other amusement & recreation industries	4	3 710	587	74	13	—	6.5
713990	All other amusement & recreation industries	4	3 710	587	74	13	—	6.5
INDEPENDENCE, MO (JACKSON COUNTY PART) *								
71	Arts, entertainment, & recreation	20	11 865	2 666	600	238	13.3	4.2
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	3 634	967	224	108	37.9	.6
713940	Fitness & recreational sports centers	7	3 634	967	224	108	37.9	.6
71399	All other amusement & recreation industries	4	3 710	587	74	13	—	6.5
713990	All other amusement & recreation industries	4	3 710	587	74	13	—	6.5
JACKSON, MO								
71	Arts, entertainment, & recreation	7	1 774	568	103	61	60.7	2.6
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
JEFFERSON CITY, MO *								
71	Arts, entertainment, & recreation	9	9 226	1 598	402	100	8.7	—
713	Amusement, gambling, & recreation industries	9	9 226	1 598	402	100	8.7	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON CITY, MO (COLE COUNTY PART) *								
71	Arts, entertainment, & recreation	9	9 226	1 598	402	100	8.7	—
713	Amusement, gambling, & recreation industries	9	9 226	1 598	402	100	8.7	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
JENNINGS, MO								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
JOPLIN, MO *								
71	Arts, entertainment, & recreation	18	4 448	1 104	294	147	32.5	6.6
713	Amusement, gambling, & recreation industries	18	4 448	1 104	294	147	32.5	6.6
7139	Other amusement & recreation services	17	D	D	D	c	D	D
JOPLIN, MO (JASPER COUNTY PART) *								
71	Arts, entertainment, & recreation	18	4 448	1 104	294	147	32.5	6.6
713	Amusement, gambling, & recreation industries	18	4 448	1 104	294	147	32.5	6.6
7139	Other amusement & recreation services	17	D	D	D	c	D	D
KANSAS CITY, MO *								
71	Arts, entertainment, & recreation	97	296 469	173 971	37 907	3 530	21.6	.9
711	Performing arts, spectator sports, & related industries	45	153 070	120 329	25 850	606	39.1	.6
7111	Performing arts companies	8	2 037	891	217	66	94.1	—
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Baseball clubs	1	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	51	D	D	D	h	D	D
7131	Amusement parks & arcades	8	D	D	D	e	D	D
71311	Amusement & theme parks	2	D	D	D	e	D	D
713110	Amusement & theme parks	2	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
7139	Other amusement & recreation services	41	D	D	D	e	D	D
71394	Fitness & recreational sports centers	20	8 739	2 733	681	232	15.4	1.9
713940	Fitness & recreational sports centers	20	8 739	2 733	681	232	15.4	1.9
71395	Bowling centers	6	3 164	1 444	331	117	20.6	10.7
713950	Bowling centers	6	3 164	1 444	331	117	20.6	10.7
71399	All other amusement & recreation industries	14	3 013	705	131	45	37.6	25.0
713990	All other amusement & recreation industries	14	3 013	705	131	45	37.6	25.0
KANSAS CITY, MO (CLAY COUNTY PART) *								
71	Arts, entertainment, & recreation	16	36 995	11 667	1 456	565	2.6	1.3
713	Amusement, gambling, & recreation industries	11	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	e	D	D
71311	Amusement & theme parks	1	D	D	D	e	D	D
713110	Amusement & theme parks	1	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
KANSAS CITY, MO (JACKSON COUNTY PART) *								
71	Arts, entertainment, & recreation	72	258 540	162 076	36 386	2 942	24.1	.9
711	Performing arts, spectator sports, & related industries	39	152 289	120 156	25 784	567	39.0	.6
7111	Performing arts companies	7	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	D	D	D	c	D	D
713940	Fitness & recreational sports centers	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
KANSAS CITY, MO (PLATTE COUNTY PART) *								
71	Arts, entertainment, & recreation	9	934	228	65	23	95.6	4.4
KEARNEY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KENNETT, MO								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
KIMBERLING CITY, MO								
71	Arts, entertainment, & recreation	4	2 113	532	77	28	14.4	35.7
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
KIRKSVILLE, MO								
71	Arts, entertainment, & recreation	4	1 646	175	43	24	18.9	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
KIRKWOOD, MO								
71	Arts, entertainment, & recreation	10	2 356	852	152	79	26.2	23.0
711	Performing arts, spectator sports, & related industries	7	1 562	626	95	67	27.1	—
LADUE, MO								
71	Arts, entertainment, & recreation	8	2 860	829	252	37	46.5	—
713	Amusement, gambling, & recreation industries	4	1 992	515	136	30	62.5	—
LAKE ST. LOUIS, MO								
71	Arts, entertainment, & recreation	4	612	232	68	23	79.2	—
LEBANON, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEE'S SUMMIT, MO *								
71	Arts, entertainment, & recreation	19	5 848	1 848	396	202	36.1	.9
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 829	773	154	100	29.0	—
713940	Fitness & recreational sports centers	6	1 829	773	154	100	29.0	—

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
	LEE'S SUMMIT, MO (JACKSON COUNTY PART) *							
71	Arts, entertainment, & recreation	19	5 848	1 848	396	202	36.1	.9
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 829	773	154	100	29.0	—
713940	Fitness & recreational sports centers	6	1 829	773	154	100	29.0	—
	LIBERTY, MO							
71	Arts, entertainment, & recreation	4	1 552	445	95	52	18.8	—
	LOUISIANA, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MACON, MO							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	MALDEN, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MANCHESTER, MO							
71	Arts, entertainment, & recreation	7	2 397	559	126	89	56.6	9.8
713	Amusement, gambling, & recreation industries	7	2 397	559	126	89	56.6	9.8
7139	Other amusement & recreation services	6	D	D	D	b	D	D
	MAPLEWOOD, MO							
71	Arts, entertainment, & recreation	5	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
	MARSHALL, MO							
71	Arts, entertainment, & recreation	5	1 058	307	89	23	72.5	6.8
	MARSHFIELD, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MARYLAND HEIGHTS, MO							
71	Arts, entertainment, & recreation	8	19 043	1 252	200	91	2.2	9.1
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
	MARYVILLE, MO							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	MEXICO, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MOBERLY, MO							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	MOUNTAIN GROVE, MO *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	MOUNTAIN GROVE, MO (WRIGHT COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NEOSHO, MO								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
NEVADA, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NEW MADRID, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NIXA, MO								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
NORMANDY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
NORTH KANSAS CITY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
OAK GROVE, MO *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
OAK GROVE, MO (JACKSON COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ODESSA, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
O'FALLON, MO								
71	Arts, entertainment, & recreation	6	3 101	868	168	72	44.9	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
OLIVETTE, MO								
71	Arts, entertainment, & recreation	8	1 864	390	81	30	71.2	1.9
OSAGE BEACH, MO *								
71	Arts, entertainment, & recreation	16	6 762	1 793	208	86	47.0	—
711	Performing arts, spectator sports, & related industries	5	1 795	435	20	8	41.2	—
713	Amusement, gambling, & recreation industries	11	4 967	1 358	188	78	49.1	—
7139	Other amusement & recreation services	9	D	D	D	b	D	D
OSAGE BEACH, MO (CAMDEN COUNTY PART) *								
71	Arts, entertainment, & recreation	15	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	1 795	435	20	8	41.2	—
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
OSAGE BEACH, MO (MILLER COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OVERLAND, MO								
71	Arts, entertainment, & recreation	6	947	241	54	25	2.7	69.2

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OZARK, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PACIFIC, MO *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PACIFIC, MO (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PALMYRA, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PERRYVILLE, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PEVELY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PINE LAWN, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PLEASANT HILL, MO								
71	Arts, entertainment, & recreation	3	293	38	8	8	69.3	30.7
POPLAR BLUFF, MO								
71	Arts, entertainment, & recreation	6	1 935	467	114	43	22.8	14.6
713	Amusement, gambling, & recreation industries	6	1 935	467	114	43	22.8	14.6
POTOSI, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RAYMORE, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RAYTOWN, MO								
71	Arts, entertainment, & recreation	6	3 637	1 307	248	107	48.9	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
REPUBLIC, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RICHMOND, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
RICHMOND HEIGHTS, MO								
71	Arts, entertainment, & recreation	9	3 299	663	175	133	22.5	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
RIVERSIDE, MO								
71	Arts, entertainment, & recreation	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D

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							From administrative records ¹	Estimated ²
ROCK HILL, MO								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
ROLLA, MO								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
ST. ANN, MO								
71	Arts, entertainment, & recreation	6	7 676	2 483	631	161	1.6	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
ST. CHARLES, MO								
71	Arts, entertainment, & recreation	22	157 110	46 490	13 826	2 085	.5	.9
713	Amusement, gambling, & recreation industries	19	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	c	D	D
713990	All other amusement & recreation industries	4	D	D	D	c	D	D
ST. CLAIR, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STE. GENEVIEVE, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ST. JOHN, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. JOSEPH, MO								
71	Arts, entertainment, & recreation	17	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
ST. LOUIS, MO (IC)								
71	Arts, entertainment, & recreation	68	378 389	209 430	47 024	3 603	2.3	.5
711	Performing arts, spectator sports, & related industries	27	277 697	178 688	39 994	2 092	.7	.2
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	4	221 865	168 657	37 085	597	—	.1
71121	Spectator sports	4	221 865	168 657	37 085	597	—	.1
711211	Sports teams & clubs	4	221 865	168 657	37 085	597	—	.1
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D
ST. PETERS, MO								
71	Arts, entertainment, & recreation	21	7 314	2 170	467	262	21.7	3.5
713	Amusement, gambling, & recreation industries	18	7 118	2 124	459	258	20.8	3.6
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
SALEM, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SAVANNAH, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SEDALIA, MO								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
SHREWSBURY, MO								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
SIKESTON, MO *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
SIKESTON, MO (SCOTT COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
SMITHVILLE, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGFIELD, MO *								
71	Arts, entertainment, & recreation	45	16 494	4 956	1 045	536	13.4	5.1
713	Amusement, gambling, & recreation industries	41	15 406	4 813	1 010	525	13.7	5.4
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	D	D	D	c	D	D
713940	Fitness & recreational sports centers	13	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
SPRINGFIELD, MO (CHRISTIAN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
SPRINGFIELD, MO (GREENE COUNTY PART) *								
71	Arts, entertainment, & recreation	44	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	41	15 406	4 813	1 010	525	13.7	5.4
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	D	D	D	c	D	D
713940	Fitness & recreational sports centers	13	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
SUGAR CREEK, MO *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SUGAR CREEK, MO (JACKSON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SULLIVAN, MO *								
71	Arts, entertainment, & recreation	3	823	246	45	24	100.0	—
SULLIVAN, MO (CRAWFORD COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SULLIVAN, MO (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SUNSET HILLS, MO								
71	Arts, entertainment, & recreation	4	2 978	1 097	223	52	14.7	19.8
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
TOWN AND COUNTRY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
TRENTON, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TROY, MO								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
UNION, MO								
71	Arts, entertainment, & recreation	3	360	140	29	22	D	23.3
UNIVERSITY CITY, MO								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
VALLEY PARK, MO								
71	Arts, entertainment, & recreation	6	2 650	654	161	61	20.5	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
VANDALIA, MO *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VANDALIA, MO (AUDRAIN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	VERSAILLES, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WARRENSBURG, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WARRENTON, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	WASHINGTON, MO							
71	Arts, entertainment, & recreation	11	1 172	463	101	40	52.9	46.8
	WAYNESVILLE, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	WEBB CITY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	WEBSTER GROVES, MO							
71	Arts, entertainment, & recreation	8	1 773	449	120	59	58.4	17.1
	WENTZVILLE, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WEST PLAINS, MO							
71	Arts, entertainment, & recreation	6	789	420	92	54	38.3	38.1
	WILDWOOD, MO *							
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
	WOODSON TERRACE, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF ANDREW COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF ATCHISON COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF AUDRAIN COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BARRY COUNTY, MO							
71	Arts, entertainment, & recreation	6	516	99	7	2	55.4	44.6
	BALANCE OF BARTON COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BATES COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF BENTON COUNTY, MO							
71	Arts, entertainment, & recreation	6	1 346	394	41	26	58.2	—

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF BOONE COUNTY, MO							
71	Arts, entertainment, & recreation	11	3 074	728	154	37	13.0	8.5
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
	BALANCE OF BUCHANAN COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BUTLER COUNTY, MO							
71	Arts, entertainment, & recreation	3	941	142	24	6	D	—
	BALANCE OF CALDWELL COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CAMDEN COUNTY, MO							
71	Arts, entertainment, & recreation	30	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71393	Marinas	15	D	D	D	b	D	D
713930	Marinas	15	D	D	D	b	D	D
	BALANCE OF CARROLL COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF CARTER COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CASS COUNTY, MO							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF CEDAR COUNTY, MO							
71	Arts, entertainment, & recreation	4	987	192	24	11	8.8	29.6
	BALANCE OF CHARITON COUNTY, MO							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF CHRISTIAN COUNTY, MO							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	BALANCE OF CLARK COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF CLAY COUNTY, MO							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF CLINTON COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
	BALANCE OF COLE COUNTY, MO							
71	Arts, entertainment, & recreation	5	1 327	147	31	12	27.7	.7
	BALANCE OF COOPER COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CRAWFORD COUNTY, MO								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
BALANCE OF DADE COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF DALLAS COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF DAVIESS COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DEKALB COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF DENT COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DOUGLAS COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DUNKLIN COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, MO								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF GASCONADE COUNTY, MO								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
BALANCE OF GENTRY COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GREENE COUNTY, MO								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
BALANCE OF HENRY COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HICKORY COUNTY, MO								
71	Arts, entertainment, & recreation	6	1 298	263	40	23	55.2	—

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							From administrative records ¹	Estimated ²
	BALANCE OF HOLT COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF HOWARD COUNTY, MO							
71	Arts, entertainment, & recreation	3	86	30	4	2	-	100.0
	BALANCE OF HOWELL COUNTY, MO							
71	Arts, entertainment, & recreation	3	187	24	8	4	D	-
	BALANCE OF IRON COUNTY, MO							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	BALANCE OF JACKSON COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF JASPER COUNTY, MO							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
	BALANCE OF JEFFERSON COUNTY, MO							
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	16 158	4 446	603	272	36.0	-
7139	Other amusement & recreation services	22	16 158	4 446	603	272	36.0	-
71391	Golf courses & country clubs	7	6 061	2 745	226	137	20.9	-
713910	Golf courses & country clubs	7	6 061	2 745	226	137	20.9	-
71399	All other amusement & recreation industries	9	8 109	1 003	177	35	53.6	-
713990	All other amusement & recreation industries	9	8 109	1 003	177	35	53.6	-
	BALANCE OF JOHNSON COUNTY, MO							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF KNOX COUNTY, MO							
71	Arts, entertainment, & recreation	3	213	44	7	6	-	100.0
	BALANCE OF LACLEDE COUNTY, MO							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF LAFAYETTE COUNTY, MO							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF LAWRENCE COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF LEWIS COUNTY, MO							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF LINCOLN COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MCDONALD COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MACON COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MADISON COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF MARIES COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MARION COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MERCER COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MILLER COUNTY, MO							
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
	BALANCE OF MONITEAU COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MONROE COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MONTGOMERY COUNTY, MO							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
	BALANCE OF MORGAN COUNTY, MO							
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
	BALANCE OF NEWTON COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF NODAWAY COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF OREGON COUNTY, MO							
71	Arts, entertainment, & recreation	3	185	53	10	8	100.0	—
	BALANCE OF OSAGE COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF OZARK COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF PEMISCOT COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
	BALANCE OF PERRY COUNTY, MO							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF PETTIS COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF PHELPS COUNTY, MO							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF PIKE COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PLATTE COUNTY, MO								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
BALANCE OF POLK COUNTY, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF PULASKI COUNTY, MO								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF PUTNAM COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF RALLS COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF RANDOLPH COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF RAY COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF REYNOLDS COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RIPLEY COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ST. CHARLES COUNTY, MO								
71	Arts, entertainment, & recreation	37	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	e	D	D
7139	Other amusement & recreation services	25	18 538	4 596	885	286	19.5	3.0
71391	Golf courses & country clubs	6	7 562	2 776	528	174	3.4	—
713910	Golf courses & country clubs	6	7 562	2 776	528	174	3.4	—
71393	Marinas	9	9 053	1 198	251	60	23.8	2.6
713930	Marinas	9	9 053	1 198	251	60	23.8	2.6
BALANCE OF STE. GENEVIEVE COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ST. FRANCOIS COUNTY, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF ST. LOUIS COUNTY, MO								
71	Arts, entertainment, & recreation	85	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	19	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	66	D	D	D	f	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	23	8 687	2 655	600	273	34.9	14.1
713940	Fitness & recreational sports centers	23	8 687	2 655	600	273	34.9	14.1
7139405	Roller skating rinks	6	2 316	636	150	78	18.1	6.2
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	22	12 413	2 612	555	208	9.3	2.8
713990	All other amusement & recreation industries	22	12 413	2 612	555	208	9.3	2.8
7139904	Miniature golf courses	4	2 043	552	82	41	—	1.2
BALANCE OF SCHUYLER COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SCOTLAND COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SCOTT COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SHANNON COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF SHELBY COUNTY, MO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF STODDARD COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF STONE COUNTY, MO								
71	Arts, entertainment, & recreation	13	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	e	D	D
71311	Amusement & theme parks	1	D	D	D	e	D	D
713110	Amusement & theme parks	1	D	D	D	e	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	e	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF SULLIVAN COUNTY, MO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TANEY COUNTY, MO								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	a	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF TEXAS COUNTY, MO								
71	Arts, entertainment, & recreation	4	312	91	5	5	28.5	49.7
BALANCE OF WARREN COUNTY, MO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF WAYNE COUNTY, MO							
71	Arts, entertainment, & recreation	6	835	128	18	13	57.0	35.9
	BALANCE OF WEBSTER COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF WRIGHT COUNTY, MO							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

MISSOURI

Cameron is in Clinton and DeKalb Counties.

Cape Girardeau is in Cape Girardeau and Scott Counties.

Centralia is in Audrain and Boone Counties.

Crawford County is the only county outside New England that is split by an MA boundary. Sullivan city, in Crawford and Franklin Counties, is completely within the St. Louis, MO-IL MSA; the remainder of Crawford County outside of Sullivan city is not in any MA. However, Crawford County is excluded from economic census data tabulations for the St. Louis, MO-IL MSA.

Excelsior Springs is in Clay and Ray Counties.

Hannibal is in Marion and Ralls Counties.

Independence is in Clay and Jackson Counties.

Jefferson City is in Callaway and Cole Counties.

Joplin is in Jasper and Newton Counties.

Kansas City is in Cass, Clay, Jackson, and Platte Counties.

Lee's Summit is in Cass and Jackson Counties.

Marceline is in Chariton and Linn Counties.

Monett is in Barry and Lawrence Counties.

Monroe City is in Marion, Monroe, and Ralls Counties.

Mountain Grove is in Texas and Wright Counties.

Oak Grove is in Jackson and Lafayette Counties.

Osage Beach is in Camden and Miller Counties.

Park Hills resulted from the merger of Flat River (reported in the 1992 Economic Census) and Elvins, Esther, and Rivermines (not populous enough for separate tabulation in the 1992 Economic Census) in January 1994.

Pacific is in Franklin and St. Louis Counties.

Portageville is in New Madrid and Pemiscot Counties.

Scott City is in Cape Girardeau and Scott Counties.

Sikeston is in New Madrid and Scott Counties.

Springfield is in Christian and Greene Counties.

Sugar Creek is in Clay and Jackson Counties.

Sullivan is in Crawford and Franklin Counties; see "Crawford County."

Vanadalia is in Audrain and Ralls Counties.

Wildwood was incorporated in September 1995.

Windsor is in Henry and Pettis Counties.

Appendix E. Metropolitan Areas

MISSOURI

Columbia, MO MSA

Boone County, MO

Joplin, MO MSA

Jasper County, MO

Newton County, MO

Kansas City, MO—KS MSA

Johnson County, KS

Leavenworth County, KS

Miami County, KS

Wyandotte County, KS

Cass County, MO

Clay County, MO

Clinton County, MO

Jackson County, MO

Lafayette County, MO

Platte County, MO

Ray County, MO

St. Joseph, MO MSA

Andrew County, MO

Buchanan County, MO

St. Louis, MO—IL MSA

Clinton County, IL

Jersey County, IL

Madison County, IL

Monroe County, IL

St. Clair County, IL

Franklin County, MO

Jefferson County, MO

Lincoln County, MO

St. Charles County, MO

St. Louis County, MO

Warren County, MO

St. Louis, MO (IC)

Springfield, MO MSA

Christian County, MO

Greene County, MO

Webster County, MO

Mississippi

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Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MISSISSIPPI								
71	Arts, entertainment, & recreation	483	1 394 046	371 740	91 677	21 239	2.9	5.6
711	Performing arts, spectator sports, & related industries	39	27 799	4 719	796	219	7.0	3.5
7111	Performing arts companies	7	D	D	D	a	D	D
71111	Theater companies & dinner theaters	2	D	D	D	a	D	D
711110	Theater companies & dinner theaters	2	D	D	D	a	D	D
7111102	Theater companies	2	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	4	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	11	7 142	1 320	215	106	11.2	5.8
71121	Spectator sports	11	7 142	1 320	215	106	11.2	5.8
711211	Sports teams & clubs	4	D	D	D	b	D	D
7112112	Baseball clubs	3	D	D	D	b	D	D
7112119	Other professional sports clubs	1	D	D	D	a	D	D
711212	Racetracks	5	1 442	210	27	49	—	28.5
7112122	Auto racetrack operation	5	1 442	210	27	49	—	28.5
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	3	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	3	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	14	6 349	677	154	30	12.5	3.3
71151	Independent artists, writers, & performers	14	6 349	677	154	30	12.5	3.3
711510	Independent artists, writers, & performers	14	6 349	677	154	30	12.5	3.3
712	Museums, historical sites, & similar institutions	8	989	257	58	20	9.3	54.8
7121	Museums, historical sites, & similar institutions	8	989	257	58	20	9.3	54.8
71211	Museums	4	D	D	D	a	D	D
712110	Museums	4	D	D	D	a	D	D
71212	Historical sites	3	D	D	D	a	D	D
712120	Historical sites	3	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	436	1 365 258	366 764	90 823	21 000	2.8	5.6
7131	Amusement parks & arcades	48	11 673	2 804	528	330	23.2	2.9
71311	Amusement & theme parks	9	4 895	1 542	240	133	2.3	—
713110	Amusement & theme parks	9	4 895	1 542	240	133	2.3	—
7131101	Waterparks	5	2 091	629	53	15	5.3	—
7131102	Amusement parks (except waterparks)	4	2 804	913	187	118	—	—
71312	Amusement arcades	39	6 778	1 262	288	197	38.3	5.0
713120	Amusement arcades	39	6 778	1 262	288	197	38.3	5.0
7132	Gambling industries	32	1 242 331	331 392	83 106	17 720	—	5.0
71321	Casinos (except casino hotels)	22	D	D	D	j	D	D
713210	Casinos (except casino hotels)	22	D	D	D	j	D	D
71329	Other gambling industries	10	D	D	D	f	D	D
713290	Other gambling industries	10	D	D	D	f	D	D
7132901	Slot machine operators	3	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	7	D	D	D	b	D	D
7139	Other amusement & recreation services	356	111 254	32 568	7 189	2 950	31.5	12.7
71391	Golf courses & country clubs	79	48 642	16 511	3 545	1 282	26.7	14.5
713910	Golf courses & country clubs	79	48 642	16 511	3 545	1 282	26.7	14.5
71393	Marinas	18	7 825	1 662	368	127	19.6	11.2
713930	Marinas	18	7 825	1 662	368	127	19.6	11.2
71394	Fitness & recreational sports centers	146	25 574	6 965	1 629	885	33.9	14.3
713940	Fitness & recreational sports centers	146	25 574	6 965	1 629	885	33.9	14.3
7139405	Roller skating rinks	27	6 311	1 412	359	234	21.8	.3
71395	Bowling centers	26	8 491	2 128	491	273	36.1	7.3
713950	Bowling centers	26	8 491	2 128	491	273	36.1	7.3
71399	All other amusement & recreation industries	87	20 722	5 302	1 156	383	42.3	9.4
713990	All other amusement & recreation industries	87	20 722	5 302	1 156	383	42.3	9.4
7139901	Dance studios & halls	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	a	D	D
7139904	Miniature golf courses	5	300	145	12	11	16.7	7.0
7139905	Coin-operated amusement devices (except slot machine operation)	33	9 833	1 885	491	123	53.1	2.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MISSISSIPPI									
71	Arts, entertainment, & recreation	143	56 929	54 437	18 849	3 975	1 518	35.4	12.8
711	Performing arts, spectator sports, & related industries	21	6 551	6 052	1 747	427	123	40.5	1.2
7111	Performing arts companies	16	5 031	4 621	1 579	409	118	38.6	1.6
71111	Theater companies & dinner theaters	8	1 820	1 856	221	72	20	71.3	4.4
711110	Theater companies & dinner theaters	8	1 820	1 856	221	72	20	71.3	4.4
7111102	Theater companies	8	1 820	1 856	221	72	20	71.3	4.4
71112	Dance companies	2	D	D	D	D	b	D	D
711120	Dance companies	2	D	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	1 520	1 431	168	18	5	46.4	—
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	25	11 558	10 598	3 642	787	306	9.9	14.0
7121	Museums, historical sites, & similar institutions	25	11 558	10 598	3 642	787	306	9.9	14.0
71211	Museums	19	7 885	7 352	2 211	497	152	14.5	17.1
712110	Museums	19	7 885	7 352	2 211	497	152	14.5	17.1
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	97	38 820	37 787	13 460	2 761	1 089	42.1	14.4
7139	Other amusement & recreation services	97	38 820	37 787	13 460	2 761	1 089	42.1	14.4
71391	Golf courses & country clubs	54	32 264	31 763	11 320	2 330	826	39.3	15.7
713910	Golf courses & country clubs	54	32 264	31 763	11 320	2 330	826	39.3	15.7
71394	Fitness & recreational sports centers	28	5 847	5 354	1 888	390	199	57.5	5.4
713940	Fitness & recreational sports centers	28	5 847	5 354	1 888	390	199	57.5	5.4
71399	All other amusement & recreation industries	15	709	670	252	41	64	42.2	31.2
713990	All other amusement & recreation industries	15	709	670	252	41	64	42.2	31.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BILOXI-GULFPORT-PASCAGOULA, MS MSA								
71	Arts, entertainment, & recreation	103	901 806	253 269	62 899	13 388	1.3	1.6
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	96	893 669	252 511	62 724	13 328	1.3	1.5
7132	Gambling industries	17	864 401	243 573	60 640	12 565	—	1.0
71321	Casinos (except casino hotels)	15	D	D	D	j	D	D
713210	Casinos (except casino hotels)	15	D	D	D	j	D	D
7139	Other amusement & recreation services	69	26 690	8 265	1 986	703	41.2	16.9
71391	Golf courses & country clubs	16	12 244	4 840	1 222	394	36.9	18.7
713910	Golf courses & country clubs	16	12 244	4 840	1 222	394	36.9	18.7
71394	Fitness & recreational sports centers	23	4 465	1 281	272	114	47.7	29.0
713940	Fitness & recreational sports centers	23	4 465	1 281	272	114	47.7	29.0
71399	All other amusement & recreation industries	15	5 027	986	212	83	51.4	.9
713990	All other amusement & recreation industries	15	5 027	986	212	83	51.4	.9
HATTIESBURG, MS MSA								
71	Arts, entertainment, & recreation	27	10 880	3 356	679	231	13.2	6.7
711	Performing arts, spectator sports, & related industries	3	3 143	1 555	307	39	—	—
7111	Performing arts companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	24	7 737	1 801	372	192	18.5	9.4
7139	Other amusement & recreation services	18	6 914	1 610	332	160	18.3	9.7
71391	Golf courses & country clubs	6	5 103	1 130	222	92	7.2	11.9
713910	Golf courses & country clubs	6	5 103	1 130	222	92	7.2	11.9
JACKSON, MS MSA								
71	Arts, entertainment, & recreation	66	38 845	9 408	1 825	828	19.8	2.9
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	56	D	D	D	f	D	D
7139	Other amusement & recreation services	49	D	D	D	f	D	D
71391	Golf courses & country clubs	8	10 488	3 863	749	279	28.1	2.8
713910	Golf courses & country clubs	8	10 488	3 863	749	279	28.1	2.8
71394	Fitness & recreational sports centers	25	5 652	1 528	373	246	42.7	4.1
713940	Fitness & recreational sports centers	25	5 652	1 528	373	246	42.7	4.1
71399	All other amusement & recreation industries	10	2 631	424	98	25	40.9	1.7
713990	All other amusement & recreation industries	10	2 631	424	98	25	40.9	1.7
MEMPHIS, TN-AR-MS MSA								
71	Arts, entertainment, & recreation	184	166 459	43 359	9 629	3 495	7.2	4.6
711	Performing arts, spectator sports, & related industries	45	D	D	D	e	D	D
7111	Performing arts companies	8	2 509	348	75	27	1.4	5.5
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	14	34 082	5 830	1 381	387	—	2.9
71121	Spectator sports	14	34 082	5 830	1 381	387	—	2.9
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	9	2 962	587	164	26	—	33.4
7113	Promoters of performing arts, sports, & similar events	10	8 963	1 430	402	63	1.3	.8
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MEMPHIS, TN-AR-MS MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	138	118 911	34 997	7 691	3 001	9.7	5.3
7131	Amusement parks & arcades	19	11 114	4 156	689	513	29.3	4.6
71312	Amusement arcades	17	D	D	D	e	D	D
713120	Amusement arcades	17	D	D	D	e	D	D
7139	Other amusement & recreation services	119	107 797	30 841	7 002	2 488	7.6	5.4
71391	Golf courses & country clubs	19	26 725	8 569	1 789	575	3.4	.9
713910	Golf courses & country clubs	19	26 725	8 569	1 789	575	3.4	.9
71394	Fitness & recreational sports centers	45	28 060	9 202	2 351	992	7.9	8.4
713940	Fitness & recreational sports centers	45	28 060	9 202	2 351	992	7.9	8.4
7139405	Roller skating rinks	7	4 702	1 232	302	172	—	.7
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	43	D	D	D	f	D	D
713990	All other amusement & recreation industries	43	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139904	Miniature golf courses	4	2 954	1 100	207	205	—	2.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	16	5 955	1 142	269	72	14.4	—
AREA OUTSIDE MISSISSIPPI METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	268	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	241	D	D	D	i	D	D
7131	Amusement parks & arcades	23	D	D	D	c	D	D
71312	Amusement arcades	22	D	D	D	b	D	D
713120	Amusement arcades	22	D	D	D	b	D	D
7132	Gambling industries	14	D	D	D	i	D	D
71321	Casinos (except casino hotels)	7	D	D	D	h	D	D
713210	Casinos (except casino hotels)	7	D	D	D	h	D	D
71329	Other gambling industries	7	D	D	D	f	D	D
713290	Other gambling industries	7	D	D	D	f	D	D
7132901	Slot machine operators	2	D	D	D	f	D	D
7139	Other amusement & recreation services	204	D	D	D	g	D	D
71391	Golf courses & country clubs	44	16 166	5 103	1 040	413	31.6	22.3
713910	Golf courses & country clubs	44	16 166	5 103	1 040	413	31.6	22.3
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	86	D	D	D	e	D	D
713940	Fitness & recreational sports centers	86	D	D	D	e	D	D
7139405	Roller skating rinks	17	D	D	D	c	D	D
71395	Bowling centers	14	D	D	D	c	D	D
713950	Bowling centers	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	54	D	D	D	c	D	D
713990	All other amusement & recreation industries	54	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	22	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (MSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BILOXI-GULFPORT-PASCAGOULA, MS MSA									
71	Arts, entertainment, & recreation	16	4 817	4 227	1 219	256	109	48.9	21.5
712	Museums, historical sites, & similar institutions	4	2 929	2 469	707	156	53	27.2	34.6
7121	Museums, historical sites, & similar institutions	4	2 929	2 469	707	156	53	27.2	34.6
713	Amusement, gambling, & recreation industries	8	1 581	1 476	456	88	52	95.4	1.4
7139	Other amusement & recreation services	8	1 581	1 476	456	88	52	95.4	1.4
HATTIESBURG, MS MSA									
71	Arts, entertainment, & recreation	5	3 756	3 659	1 623	364	163	7.1	62.0
713	Amusement, gambling, & recreation industries	5	3 756	3 659	1 623	364	163	7.1	62.0
7139	Other amusement & recreation services	5	3 756	3 659	1 623	364	163	7.1	62.0
JACKSON, MS MSA									
71	Arts, entertainment, & recreation	25	18 694	18 436	6 489	1 457	429	30.3	.9
711	Performing arts, spectator sports, & related industries	7	4 539	4 398	1 455	377	105	42.0	—
7111	Performing arts companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	5	4 316	4 166	1 730	361	102	—	1.7
7121	Museums, historical sites, & similar institutions	5	4 316	4 166	1 730	361	102	—	1.7
713	Amusement, gambling, & recreation industries	13	9 839	9 872	3 304	719	222	38.2	1.0
7139	Other amusement & recreation services	13	9 839	9 872	3 304	719	222	38.2	1.0
71391	Golf courses & country clubs	6	9 353	9 407	3 098	686	206	37.2	—
713910	Golf courses & country clubs	6	9 353	9 407	3 098	686	206	37.2	—
MEMPHIS, TN-AR-MS MSA									
71	Arts, entertainment, & recreation	42	91 381	80 304	28 872	6 763	1 754	8.6	4.1
711	Performing arts, spectator sports, & related industries	13	31 662	26 029	7 139	2 000	536	12.0	—
7111	Performing arts companies	11	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	16 219	12 984	2 832	817	222	—	—
711110	Theater companies & dinner theaters	7	16 219	12 984	2 832	817	222	—	—
7111102	Theater companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	21 762	18 532	5 969	1 177	379	9.2	16.4
7121	Museums, historical sites, & similar institutions	10	21 762	18 532	5 969	1 177	379	9.2	16.4
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	37 957	35 743	15 764	3 586	839	5.5	.3
7139	Other amusement & recreation services	19	37 957	35 743	15 764	3 586	839	5.5	.3
71391	Golf courses & country clubs	6	16 185	14 417	7 680	1 696	427	7.5	—
713910	Golf courses & country clubs	6	16 185	14 417	7 680	1 696	427	7.5	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	D	e	D	D
713990	All other amusement & recreation industries	7	D	D	D	D	e	D	D
AREA OUTSIDE MISSISSIPPI METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	95	D	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	1 705	1 372	236	38	14	40.8	4.7
712	Museums, historical sites, & similar institutions	16	4 313	3 963	1 205	270	151	8.1	12.4
7121	Museums, historical sites, & similar institutions	16	4 313	3 963	1 205	270	151	8.1	12.4
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	AREA OUTSIDE MISSISSIPPI METROPOLITAN AREAS—Con.								
	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	69	D	D	D	D	f	D	D
7139	Other amusement & recreation services	69	D	D	D	D	f	D	D
71391	Golf courses & country clubs	44	D	D	D	D	f	D	D
713910	Golf courses & country clubs	44	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	16	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	16	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	ADAMS COUNTY, MS							
	Arts, entertainment, & recreation	15	32 354	8 227	2 031	599	3.5	5.9
713	Amusement, gambling, & recreation industries	13	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71	ALCORN COUNTY, MS							
	Arts, entertainment, & recreation	6	1 213	391	93	39	1.9	14.4
71	AMITE COUNTY, MS							
	Arts, entertainment, & recreation	3	1 044	65	16	8	D	6.3
71	ATTALA COUNTY, MS							
	Arts, entertainment, & recreation	4	361	104	31	15	100.0	-
71	BOLIVAR COUNTY, MS							
	Arts, entertainment, & recreation	9	1 490	226	48	24	85.2	11.3
71	CALHOUN COUNTY, MS							
	Arts, entertainment, & recreation	1	D	D	D	a	D	D
71	CHICKASAW COUNTY, MS							
	Arts, entertainment, & recreation	3	292	76	13	9	D	9.2
71	CLAY COUNTY, MS							
	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	c	D	D
713990	All other amusement & recreation industries	2	D	D	D	c	D	D
71	COAHOMA COUNTY, MS							
	Arts, entertainment, & recreation	13	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	9	1 572	250	53	27	57.1	9.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COPIAH COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COVINGTON COUNTY, MS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DESOTO COUNTY, MS								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
7139405	Roller skating rinks	1	D	D	D	b	D	D
FORREST COUNTY, MS								
71	Arts, entertainment, & recreation	20	7 110	1 677	344	193	15.1	.9
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
GEORGE COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENE COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRENADA COUNTY, MS								
71	Arts, entertainment, & recreation	4	494	216	56	22	42.5	1.2
HANCOCK COUNTY, MS								
71	Arts, entertainment, & recreation	9	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
HARRISON COUNTY, MS								
71	Arts, entertainment, & recreation	70	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	64	D	D	D	j	D	D
7132	Gambling industries	15	D	D	D	j	D	D
71321	Casinos (except casino hotels)	14	D	D	D	j	D	D
713210	Casinos (except casino hotels)	14	D	D	D	j	D	D
7139	Other amusement & recreation services	41	D	D	D	e	D	D
71391	Golf courses & country clubs	11	D	D	D	c	D	D
713910	Golf courses & country clubs	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	14	D	D	D	b	D	D
713940	Fitness & recreational sports centers	14	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
HINDS COUNTY, MS								
71	Arts, entertainment, & recreation	31	23 150	4 914	923	362	11.7	2.1
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	11	1 760	338	102	61	56.4	2.3
713940	Fitness & recreational sports centers	11	1 760	338	102	61	56.4	2.3

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ITAWAMBA COUNTY, MS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
JACKSON COUNTY, MS								
71	Arts, entertainment, & recreation	24	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
JEFFERSON DAVIS COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JONES COUNTY, MS								
71	Arts, entertainment, & recreation	10	2 856	912	194	70	35.4	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
LAFAYETTE COUNTY, MS								
71	Arts, entertainment, & recreation	4	1 245	395	104	49	22.2	13.6
LAMAR COUNTY, MS								
71	Arts, entertainment, & recreation	7	3 770	1 679	335	38	9.6	17.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
LAUDERDALE COUNTY, MS								
71	Arts, entertainment, & recreation	17	2 306	636	117	57	39.9	1.8
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
LAWRENCE COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEAKE COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEE COUNTY, MS								
71	Arts, entertainment, & recreation	11	4 051	1 116	231	132	6.8	7.5
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
LEFLORE COUNTY, MS								
71	Arts, entertainment, & recreation	9	2 809	734	162	59	39.4	7.5
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
LINCOLN COUNTY, MS								
71	Arts, entertainment, & recreation	5	513	129	27	10	37.2	12.5
LOWNDES COUNTY, MS								
71	Arts, entertainment, & recreation	19	3 040	767	160	79	41.7	8.4
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
MADISON COUNTY, MS								
71	Arts, entertainment, & recreation	20	7 825	2 213	492	205	33.2	.9
713	Amusement, gambling, & recreation industries	17	7 451	2 119	469	197	34.2	1.0
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 269	806	186	115	20.9	1.7
713940	Fitness & recreational sports centers	8	2 269	806	186	115	20.9	1.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARION COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MARSHALL COUNTY, MS								
71	Arts, entertainment, & recreation	4	1 939	531	74	26	—	18.2
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
MONROE COUNTY, MS								
71	Arts, entertainment, & recreation	8	2 664	359	78	37	14.2	29.7
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MONTGOMERY COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NESHOBA COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEWTON COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NOXUBEE COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OKTIBBEHA COUNTY, MS								
71	Arts, entertainment, & recreation	7	1 588	456	98	57	35.2	12.2
713	Amusement, gambling, & recreation industries	7	1 588	456	98	57	35.2	12.2
PANOLA COUNTY, MS								
71	Arts, entertainment, & recreation	3	197	72	21	13	D	—
PEARL RIVER COUNTY, MS								
71	Arts, entertainment, & recreation	7	952	236	49	32	57.4	16.0
PIKE COUNTY, MS								
71	Arts, entertainment, & recreation	8	1 055	235	49	26	71.2	—
PONTOTOC COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PRENTISS COUNTY, MS								
71	Arts, entertainment, & recreation	4	745	155	36	17	24.4	1.7
QUITMAN COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RANKIN COUNTY, MS								
71	Arts, entertainment, & recreation	15	7 870	2 281	410	261	30.5	7.2
713	Amusement, gambling, & recreation industries	15	7 870	2 281	410	261	30.5	7.2
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 623	384	85	70	58.2	9.3
713940	Fitness & recreational sports centers	6	1 623	384	85	70	58.2	9.3
SCOTT COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SIMPSON COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SMITH COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STONE COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SUNFLOWER COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TATE COUNTY, MS								
71	Arts, entertainment, & recreation	5	1 113	311	75	34	42.0	50.9
TIPPAH COUNTY, MS								
71	Arts, entertainment, & recreation	3	127	38	12	4	D	—
TISHOMINGO COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
TUNICA COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
UNION COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WALTHALL COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WARREN COUNTY, MS								
71	Arts, entertainment, & recreation	12	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
71329	Other gambling industries	1	D	D	D	f	D	D
713290	Other gambling industries	1	D	D	D	f	D	D
7132901	Slot machine operators	1	D	D	D	f	D	D
7139	Other amusement & recreation services	10	2 861	967	235	86	24.3	11.9
WAYNE COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILKINSON COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WINSTON COUNTY, MS								
71	Arts, entertainment, & recreation	4	1 516	171	31	17	100.0	—
713	Amusement, gambling, & recreation industries	4	1 516	171	31	17	100.0	—
YALOBUSHA COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	YAZOO COUNTY, MS							
71	Arts, entertainment, & recreation	5	609	141	26	12	52.9	41.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ABERDEEN, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	AMORY, MS							
71	Arts, entertainment, & recreation	4	1 006	246	48	19	32.4	67.6
	BALDWYN, MS *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALDWYN, MS (LEE COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BATESVILLE, MS							
71	Arts, entertainment, & recreation	3	197	72	21	13	D	-
	BAY ST. LOUIS, MS							
71	Arts, entertainment, & recreation	5	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
	BILOXI, MS							
71	Arts, entertainment, & recreation	32	587 824	164 256	40 687	8 696	.7	1.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	i	D	D
7132	Gambling industries	12	577 649	161 990	40 087	8 495	-	1.5
71321	Casinos (except casino hotels)	11	D	D	D	i	D	D
713210	Casinos (except casino hotels)	11	D	D	D	i	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
	BOONEVILLE, MS							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BRANDON, MS							
71	Arts, entertainment, & recreation	4	2 288	580	79	76	31.0	-
713	Amusement, gambling, & recreation industries	4	2 288	580	79	76	31.0	-
7139	Other amusement & recreation services	4	2 288	580	79	76	31.0	-
	BROOKHAVEN, MS							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CANTON, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARTHAGE, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLARKSDALE, MS								
71	Arts, entertainment, & recreation	7	1 421	220	50	22	58.9	7.5
CLEVELAND, MS								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
CLINTON, MS								
71	Arts, entertainment, & recreation	4	570	159	35	26	65.6	—
COLLINS, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLUMBIA, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLUMBUS, MS								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
CORINTH, MS								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
D'IBERVILLE, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ELLISVILLE, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLOWOOD, MS								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
FOREST, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FULTON, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GAUTIER, MS								
71	Arts, entertainment, & recreation	4	2 680	634	181	73	47.2	—
713	Amusement, gambling, & recreation industries	4	2 680	634	181	73	47.2	—
7139	Other amusement & recreation services	4	2 680	634	181	73	47.2	—
GREENVILLE, MS								
71	Arts, entertainment, & recreation	12	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	11	117 087	31 259	8 567	1 767	.3	45.2
7132	Gambling industries	3	114 485	30 361	8 342	1 687	—	46.0
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
71329	Other gambling industries	1	D	D	D	f	D	D
713290	Other gambling industries	1	D	D	D	f	D	D
7132901	Slot machine operators	1	D	D	D	f	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GREENWOOD, MS								
71	Arts, entertainment, & recreation	8	D	D	D	a	D	D
GRENADA, MS								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
GULFPORT, MS								
71	Arts, entertainment, & recreation	23	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	h	D	D
7132	Gambling industries	2	D	D	D	h	D	D
71321	Casinos (except casino hotels)	2	D	D	D	h	D	D
713210	Casinos (except casino hotels)	2	D	D	D	h	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 033	959	201	62	46.5	39.5
713940	Fitness & recreational sports centers	9	3 033	959	201	62	46.5	39.5
HATTIESBURG, MS *								
71	Arts, entertainment, & recreation	13	5 359	2 176	443	118	12.2	11.3
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HATTIESBURG, MS (FORREST COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
HATTIESBURG, MS (LAMAR COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
HAZLEHURST, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HERNANDO, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOLLANDALE, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOLLY SPRINGS, MS								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
HORN LAKE, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
INDIANOLA, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
IUKA, MS								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JACKSON, MS *								
71	Arts, entertainment, & recreation	22	21 676	4 433	819	312	8.3	1.1
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
JACKSON, MS (HINDS COUNTY PART) *								
71	Arts, entertainment, & recreation	22	21 676	4 433	819	312	8.3	1.1
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
KOSCIUSKO, MS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LAUREL, MS								
71	Arts, entertainment, & recreation	7	2 442	827	174	61	30.0	-
713	Amusement, gambling, & recreation industries	7	2 442	827	174	61	30.0	-
7139	Other amusement & recreation services	6	D	D	D	b	D	D
LELAND, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LONG BEACH, MS								
71	Arts, entertainment, & recreation	4	969	209	53	41	13.4	1.0
LOUISVILLE, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MCCOMB, MS								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
MADISON, MS								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
MERIDIAN, MS								
71	Arts, entertainment, & recreation	12	2 086	607	113	53	35.6	-
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
MOSS POINT, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NATCHEZ, MS								
71	Arts, entertainment, & recreation	13	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
NEWTON, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OCEAN SPRINGS, MS								
71	Arts, entertainment, & recreation	7	2 094	423	111	52	6.8	11.6
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
OKOLONA, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OLIVE BRANCH, MS								
71	Arts, entertainment, & recreation	8	4 031	1 248	251	81	11.2	11.2
713	Amusement, gambling, & recreation industries	8	4 031	1 248	251	81	11.2	11.2
7139	Other amusement & recreation services	7	D	D	D	b	D	D
OXFORD, MS								
71	Arts, entertainment, & recreation	4	1 245	395	104	49	22.2	13.6
PASCAGOULA, MS								
71	Arts, entertainment, & recreation	4	327	67	11	8	45.6	29.4
PASS CHRISTIAN, MS								
71	Arts, entertainment, & recreation	4	1 899	711	151	54	18.8	81.2
PEARL, MS								
71	Arts, entertainment, & recreation	4	1 279	402	91	73	14.3	44.4
PETAL, MS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PHILADELPHIA, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PICAYUNE, MS								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PONTOTOC, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POPLARVILLE, MS								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
RIDGELAND, MS								
71	Arts, entertainment, & recreation	11	2 960	912	218	137	12.6	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
RIPLEY, MS								
71	Arts, entertainment, & recreation	3	127	38	12	4	D	—
SENATOBIA, MS								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SOUTHAVEN, MS								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
7139405	Roller skating rinks	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
STARKVILLE, MS								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
TUPELO, MS								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
VICKSBURG, MS								
71	Arts, entertainment, & recreation	11	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
WAYNESBORO, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST POINT, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WIGGINS, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINONA, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
YAZOO CITY, MS								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF ADAMS COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF ALCORN COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF AMITE COUNTY, MS								
71	Arts, entertainment, & recreation	3	1 044	65	16	8	D	6.3
BALANCE OF ATTALA COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BOLIVAR COUNTY, MS								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF CALHOUN COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CHICKASAW COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	1	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF COAHOMA COUNTY, MS								
71	Arts, entertainment, & recreation	6	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
BALANCE OF COVINGTON COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DESOTO COUNTY, MS								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF FORREST COUNTY, MS								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF GEORGE COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GREENE COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GRENADA COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HANCOCK COUNTY, MS								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
BALANCE OF HARRISON COUNTY, MS								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF HINDS COUNTY, MS								
71	Arts, entertainment, & recreation	5	904	322	69	24	58.0	28.2
BALANCE OF ITAWAMBA COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, MS								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF JEFFERSON DAVIS COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF JONES COUNTY, MS								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LAMAR COUNTY, MS								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF LAUDERDALE COUNTY, MS								
71	Arts, entertainment, & recreation	5	220	29	4	4	80.9	19.1
BALANCE OF LAWRENCE COUNTY, MS								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF LEE COUNTY, MS							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BALANCE OF LEFLORE COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BALANCE OF LINCOLN COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF LOWNDES COUNTY, MS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MADISON COUNTY, MS							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
	BALANCE OF MARSHALL COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MONROE COUNTY, MS							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF NESHOPA COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF NEWTON COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF NOXUBEE COUNTY, MS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF OKTIBBEHA COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PEARL RIVER COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PIKE COUNTY, MS							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF PONTOTOC COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PRENTISS COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF QUITMAN COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF RANKIN COUNTY, MS							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	BALANCE OF SCOTT COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF SIMPSON COUNTY, MS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SMITH COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF STONE COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BALANCE OF SUNFLOWER COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF TATE COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF TISHOMINGO COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF TUNICA COUNTY, MS							
71	Arts, entertainment, & recreation	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
	BALANCE OF UNION COUNTY, MS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF WALTHALL COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WARREN COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WASHINGTON COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WILKINSON COUNTY, MS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF WINSTON COUNTY, MS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF YALOBUSHA COUNTY, MS							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF YAZOO COUNTY, MS							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MISSISSIPPI

Baldwyn is in Lee and Prentiss Counties.

Hattiesburg is in Forrest and Lamar Counties.

Jackson is in Hinds, Madison, and Rankin Counties.

Nettleton is in Lee and Monroe Counties.

Appendix E. Metropolitan Areas

MISSISSIPPI

Biloxi—Gulfport—Pascagoula, MS MSA

Hancock County, MS

Harrison County, MS

Jackson County, MS

Hattiesburg, MS MSA

Forrest County, MS

Lamar County, MS

Jackson, MS MSA

Hinds County, MS

Madison County, MS

Rankin County, MS

Memphis, TN—AR—MS MSA

Crittenden County, AR

DeSoto County, MS

Fayette County, TN

Shelby County, TN

Tipton County, TN

Montana

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONTANA								
71	Arts, entertainment, & recreation	639	306 539	62 204	14 209	5 638	26.7	14.1
711	Performing arts, spectator sports, & related industries	66	25 063	5 925	1 560	195	16.1	40.2
7111	Performing arts companies	17	12 760	1 438	229	70	9.1	70.8
71111	Theater companies & dinner theaters	8	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	b	D	D
7111103	Dinner theaters	1	D	D	D	a	D	D
71113	Musical groups & artists	6	10 517	871	159	37	8.6	83.7
711130	Musical groups & artists	6	10 517	871	159	37	8.6	83.7
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
71119	Other performing arts companies	3	D	D	D	a	D	D
711190	Other performing arts companies	3	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	a	D	D
7112	Spectator sports	11	3 030	655	72	34	12.2	29.5
71121	Spectator sports	11	3 030	655	72	34	12.2	29.5
711211	Sports teams & clubs	4	1 411	371	68	31	21.0	—
7112112	Baseball clubs	3	D	D	D	b	D	D
7112119	Other professional sports clubs	1	D	D	D	a	D	D
711212	Racetracks	4	D	D	D	a	D	D
7112122	Auto racetrack operation	3	D	D	D	a	D	D
7112123	Horse racetrack operation	1	D	D	D	a	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	10	2 422	341	68	29	45.4	4.0
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	7	3 966	2 923	1 079	23	4.9	1.6
71141	Agents/managers for artists, athletes, & other public figures	7	3 966	2 923	1 079	23	4.9	1.6
711410	Agents/managers for artists, athletes, & other public figures	7	3 966	2 923	1 079	23	4.9	1.6
7115	Independent artists, writers, & performers	21	2 885	568	112	39	42.5	—
71151	Independent artists, writers, & performers	21	2 885	568	112	39	42.5	—
711510	Independent artists, writers, & performers	21	2 885	568	112	39	42.5	—
712	Museums, historical sites, & similar institutions	4	306	80	2	1	—	21.6
7121	Museums, historical sites, & similar institutions	4	306	80	2	1	—	21.6
71211	Museums	4	306	80	2	1	—	21.6
712110	Museums	4	306	80	2	1	—	21.6
713	Amusement, gambling, & recreation industries	569	281 170	56 199	12 647	5 442	27.6	11.8
7131	Amusement parks & arcades	20	8 175	1 572	260	67	7.0	50.8
71311	Amusement & theme parks	5	1 307	253	3	2	23.7	.1
713110	Amusement & theme parks	5	1 307	253	3	2	23.7	.1
7131101	Waterparks	3	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	a	D	D
71312	Amusement arcades	15	6 868	1 319	257	65	3.8	60.5
713120	Amusement arcades	15	6 868	1 319	257	65	3.8	60.5
7132	Gambling industries	171	156 630	26 417	5 773	2 354	21.0	12.4
71329	Other gambling industries	171	156 630	26 417	5 773	2 354	21.0	12.4
713290	Other gambling industries	171	156 630	26 417	5 773	2 354	21.0	12.4
7132901	Slot machine operators	32	27 690	6 632	1 467	551	28.3	4.7
7132902	Lottery, bingo, bookie, & other betting operation	139	128 940	19 785	4 306	1 803	19.4	14.1
7139	Other amusement & recreation services	378	116 365	28 210	6 614	3 021	38.0	8.2
71391	Golf courses & country clubs	39	13 131	4 589	573	194	27.5	6.9
713910	Golf courses & country clubs	39	13 131	4 589	573	194	27.5	6.9
71392	Skiing facilities	14	14 550	4 112	1 816	781	54.7	.1
713920	Skiing facilities	14	14 550	4 112	1 816	781	54.7	.1
71393	Marinas	13	4 059	855	129	18	15.3	60.9
713930	Marinas	13	4 059	855	129	18	15.3	60.9
71394	Fitness & recreational sports centers	82	20 507	5 903	1 542	996	31.2	8.2
713940	Fitness & recreational sports centers	82	20 507	5 903	1 542	996	31.2	8.2
7139404	Ice skating rinks	7	1 707	460	262	146	6.4	22.4
7139405	Roller skating rinks	11	895	114	25	19	68.7	27.5
71395	Bowling centers	55	18 692	5 205	1 385	627	30.1	4.6
713950	Bowling centers	55	18 692	5 205	1 385	627	30.1	4.6
71399	All other amusement & recreation industries	175	45 426	7 546	1 169	405	44.2	7.9
713990	All other amusement & recreation industries	175	45 426	7 546	1 169	405	44.2	7.9
7139902	Concession operators of amusement devices & rides	9	805	167	1	1	27.6	.5
7139904	Miniature golf courses	7	307	33	—	—	91.2	2.6
7139905	Coin-operated amusement devices (except slot machine operation)	26	25 667	3 591	752	209	40.5	4.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MONTANA									
71	Arts, entertainment, & recreation	145	39 485	36 022	13 559	2 734	1 192	30.8	8.2
711	Performing arts, spectator sports, & related industries	27	6 032	5 808	1 952	482	157	4.9	4.9
7111	Performing arts companies	20	5 043	4 958	1 806	456	148	—	5.4
71111	Theater companies & dinner theaters	9	3 869	3 795	1 439	351	118	—	.4
711110	Theater companies & dinner theaters	9	3 869	3 795	1 439	351	118	—	.4
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	8	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	D	a	D	D
71113	Musical groups & artists	9	D	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	a	D	D
7111309	Other music groups & artists	3	45	43	20	6	6	—	35.6
7113	Promoters of performing arts, sports, & similar events ...	7	989	850	146	26	9	29.8	2.5
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	48	9 905	7 574	2 607	563	186	51.0	13.5
7121	Museums, historical sites, & similar institutions	48	9 905	7 574	2 607	563	186	51.0	13.5
71211	Museums	37	8 684	6 214	2 095	465	154	55.1	15.0
712110	Museums	37	8 684	6 214	2 095	465	154	55.1	15.0
71212	Historical sites	9	D	D	D	D	a	D	D
712120	Historical sites	9	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	70	23 548	22 640	9 000	1 689	849	28.9	6.8
7139	Other amusement & recreation services	70	23 548	22 640	9 000	1 689	849	28.9	6.8
71391	Golf courses & country clubs	28	13 936	13 178	5 231	843	295	32.3	1.2
713910	Golf courses & country clubs	28	13 936	13 178	5 231	843	295	32.3	1.2
71394	Fitness & recreational sports centers	23	8 344	8 335	3 290	722	489	25.7	8.8
713940	Fitness & recreational sports centers	23	8 344	8 335	3 290	722	489	25.7	8.8
71399	All other amusement & recreation industries	19	1 268	1 127	479	124	65	12.7	55.5
713990	All other amusement & recreation industries	19	1 268	1 127	479	124	65	12.7	55.5

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BILLINGS, MT MSA								
71	Arts, entertainment, & recreation	93	67 921	12 272	2 538	1 048	17.1	15.4
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BILLINGS, MT MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	73	54 865	10 867	2 275	987	19.2	1.9
7132	Gambling industries	43	40 719	7 146	1 539	634	18.6	.5
71329	Other gambling industries	43	40 719	7 146	1 539	634	18.6	.5
713290	Other gambling industries	43	40 719	7 146	1 539	634	18.6	.5
7132902	Lottery, bingo, bookie, & other betting operation	37	33 145	5 160	1 037	454	16.1	.6
7139	Other amusement & recreation services	26	12 828	3 481	720	349	22.3	6.5
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71395	Bowling centers	6	4 662	871	238	97	16.8	—
713950	Bowling centers	6	4 662	871	238	97	16.8	—
GREAT FALLS, MT MSA								
71	Arts, entertainment, & recreation	51	21 542	5 204	1 266	501	28.8	8.5
713	Amusement, gambling, & recreation industries	48	20 727	5 065	1 265	500	29.9	7.5
7132	Gambling industries	23	13 331	2 974	700	227	24.6	1.2
71329	Other gambling industries	23	13 331	2 974	700	227	24.6	1.2
713290	Other gambling industries	23	13 331	2 974	700	227	24.6	1.2
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71399	All other amusement & recreation industries	10	2 875	650	91	41	65.6	23.9
713990	All other amusement & recreation industries	10	2 875	650	91	41	65.6	23.9
AREA OUTSIDE MONTANA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	495	217 076	44 728	10 405	4 089	29.5	14.3
711	Performing arts, spectator sports, & related industries	44	D	D	D	c	D	D
7111	Performing arts companies	13	D	D	D	b	D	D
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	448	205 578	40 267	9 107	3 955	29.7	14.8
7131	Amusement parks & arcades	15	D	D	D	b	D	D
71312	Amusement arcades	12	D	D	D	b	D	D
713120	Amusement arcades	12	D	D	D	b	D	D
7132	Gambling industries	105	102 580	16 297	3 534	1 493	21.5	18.6
71329	Other gambling industries	105	102 580	16 297	3 534	1 493	21.5	18.6
713290	Other gambling industries	105	102 580	16 297	3 534	1 493	21.5	18.6
7132902	Lottery, bingo, bookie, & other betting operation	86	87 227	12 899	2 864	1 181	19.1	20.4
7139	Other amusement & recreation services	328	D	D	D	g	D	D
71391	Golf courses & country clubs	33	D	D	D	c	D	D
713910	Golf courses & country clubs	33	D	D	D	c	D	D
71393	Marinas	12	D	D	D	a	D	D
713930	Marinas	12	D	D	D	a	D	D
71394	Fitness & recreational sports centers	66	16 942	4 961	1 277	797	34.6	2.6
713940	Fitness & recreational sports centers	66	16 942	4 961	1 277	797	34.6	2.6
71395	Bowling centers	44	12 739	3 838	992	463	35.0	6.8
713950	Bowling centers	44	12 739	3 838	992	463	35.0	6.8
71399	All other amusement & recreation industries	161	41 820	6 715	1 039	337	43.4	6.9
713990	All other amusement & recreation industries	161	41 820	6 715	1 039	337	43.4	6.9
7139905	Coin-operated amusement devices (except slot machine operation)	21	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BILLINGS, MT MSA									
71	Arts, entertainment, & recreation	17	6 631	6 837	2 812	640	271	2.7	2.2
713	Amusement, gambling, & recreation industries	7	4 224	4 402	1 848	391	207	4.3	—
7139	Other amusement & recreation services	7	4 224	4 402	1 848	391	207	4.3	—
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
GREAT FALLS, MT MSA									
71	Arts, entertainment, & recreation	11	7 706	5 274	2 026	440	136	53.3	3.0
712	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	2 479	2 245	1 119	226	69	—	9.2
7139	Other amusement & recreation services	7	2 479	2 245	1 119	226	69	—	9.2
AREA OUTSIDE MONTANA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	117	25 148	23 911	8 721	1 654	785	31.3	11.4
711	Performing arts, spectator sports, & related industries	22	D	D	D	D	c	D	D
7111	Performing arts companies	15	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	39	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	39	D	D	D	D	b	D	D
71211	Museums	30	D	D	D	D	b	D	D
712110	Museums	30	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	56	16 845	15 993	6 033	1 072	573	39.3	8.2
7139	Other amusement & recreation services	56	16 845	15 993	6 033	1 072	573	39.3	8.2
71391	Golf courses & country clubs	25	D	D	D	D	c	D	D
713910	Golf courses & country clubs	25	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	16	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	16	D	D	D	D	e	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEAVERHEAD COUNTY, MT								
71	Arts, entertainment, & recreation	12	1 957	451	104	71	37.9	—
713	Amusement, gambling, & recreation industries	12	1 957	451	104	71	37.9	—
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BIG HORN COUNTY, MT								
71	Arts, entertainment, & recreation	14	8 493	1 329	251	84	5.1	73.5
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	a	D	D
BLAINE COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROADWATER COUNTY, MT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CARBON COUNTY, MT								
71	Arts, entertainment, & recreation	8	6 718	1 617	630	223	89.6	.5
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D.]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CASCADE COUNTY, MT								
71	Arts, entertainment, & recreation	51	21 542	5 204	1 266	501	28.8	8.5
713	Amusement, gambling, & recreation industries	48	20 727	5 065	1 265	500	29.9	7.5
7132	Gambling industries	23	13 331	2 974	700	227	24.6	1.2
71329	Other gambling industries	23	13 331	2 974	700	227	24.6	1.2
713290	Other gambling industries	23	13 331	2 974	700	227	24.6	1.2
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71399	All other amusement & recreation industries	10	2 875	650	91	41	65.6	23.9
713990	All other amusement & recreation industries	10	2 875	650	91	41	65.6	23.9
CHOUTEAU COUNTY, MT								
71	Arts, entertainment, & recreation	4	868	119	11	3	—	77.5
CUSTER COUNTY, MT								
71	Arts, entertainment, & recreation	9	4 114	1 233	256	78	24.2	.7
713	Amusement, gambling, & recreation industries	9	4 114	1 233	256	78	24.2	.7
7139	Other amusement & recreation services	7	D	D	D	b	D	D
DANIELS COUNTY, MT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DAWSON COUNTY, MT								
71	Arts, entertainment, & recreation	6	4 824	719	171	81	31.8	—
713	Amusement, gambling, & recreation industries	6	4 824	719	171	81	31.8	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
DEER LODGE COUNTY, MT								
71	Arts, entertainment, & recreation	10	8 460	1 270	357	236	26.4	.4
713	Amusement, gambling, & recreation industries	10	8 460	1 270	357	236	26.4	.4
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
FALLON COUNTY, MT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FERGUS COUNTY, MT								
71	Arts, entertainment, & recreation	7	2 207	421	90	30	33.9	7.2
713	Amusement, gambling, & recreation industries	7	2 207	421	90	30	33.9	7.2
FLATHEAD COUNTY, MT								
71	Arts, entertainment, & recreation	71	31 252	7 032	1 293	557	35.8	1.1
711	Performing arts, spectator sports, & related industries	10	3 072	542	87	36	46.9	—
7111	Performing arts companies	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	61	28 180	6 490	1 206	521	34.6	1.2
7132	Gambling industries	12	14 508	2 153	465	196	48.6	—
71329	Other gambling industries	12	14 508	2 153	465	196	48.6	—
713290	Other gambling industries	12	14 508	2 153	465	196	48.6	—
7132902	Lottery, bingo, bookie, & other betting operation	11	D	D	D	c	D	D
7139	Other amusement & recreation services	45	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	3 743	1 363	339	192	23.5	—
713940	Fitness & recreational sports centers	10	3 743	1 363	339	192	23.5	—
71399	All other amusement & recreation industries	25	4 668	1 170	76	40	27.1	3.5
713990	All other amusement & recreation industries	25	4 668	1 170	76	40	27.1	3.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GALLATIN COUNTY, MT								
71	Arts, entertainment, & recreation	55	37 052	7 045	1 856	754	17.1	38.5
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	45	34 634	6 545	1 761	689	16.3	41.2
7131	Amusement parks & arcades	2	D	D	D	a	D	D
71312	Amusement arcades	2	D	D	D	a	D	D
713120	Amusement arcades	2	D	D	D	a	D	D
7132	Gambling industries	8	17 527	2 360	409	170	9.4	55.8
71329	Other gambling industries	8	17 527	2 360	409	170	9.4	55.8
713290	Other gambling industries	8	17 527	2 360	409	170	9.4	55.8
7132902	Lottery, bingo, bookie, & other betting operation	8	17 527	2 360	409	170	9.4	55.8
7139	Other amusement & recreation services	35	D	D	D	f	D	D
71394	Fitness & recreational sports centers	8	2 353	609	279	181	3.6	—
713940	Fitness & recreational sports centers	8	2 353	609	279	181	3.6	—
71399	All other amusement & recreation industries	18	3 732	712	154	32	77.7	8.0
713990	All other amusement & recreation industries	18	3 732	712	154	32	77.7	8.0
GARFIELD COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLACIER COUNTY, MT								
71	Arts, entertainment, & recreation	6	459	106	16	5	28.5	50.5
HILL COUNTY, MT								
71	Arts, entertainment, & recreation	15	3 015	831	186	61	51.7	3.3
713	Amusement, gambling, & recreation industries	15	3 015	831	186	61	51.7	3.3
7139	Other amusement & recreation services	10	D	D	D	b	D	D
JEFFERSON COUNTY, MT								
71	Arts, entertainment, & recreation	4	219	42	5	4	77.6	—
JUDITH BASIN COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAKE COUNTY, MT								
71	Arts, entertainment, & recreation	11	1 807	514	76	48	14.6	13.6
713	Amusement, gambling, & recreation industries	11	1 807	514	76	48	14.6	13.6
7139	Other amusement & recreation services	9	D	D	D	b	D	D
LEWIS AND CLARK COUNTY, MT								
71	Arts, entertainment, & recreation	41	24 887	4 695	945	507	34.8	8.9
713	Amusement, gambling, & recreation industries	39	D	D	D	f	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	4 767	1 004	194	142	43.1	4.4
713940	Fitness & recreational sports centers	14	4 767	1 004	194	142	43.1	4.4
71399	All other amusement & recreation industries	12	8 590	1 010	210	59	32.4	1.4
713990	All other amusement & recreation industries	12	8 590	1 010	210	59	32.4	1.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	7 877	859	205	45	29.8	—
LIBERTY COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LINCOLN COUNTY, MT								
71	Arts, entertainment, & recreation	10	3 162	630	135	64	67.9	—
713	Amusement, gambling, & recreation industries	10	3 162	630	135	64	67.9	—
MCCONE COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MADISON COUNTY, MT								
71	Arts, entertainment, & recreation	6	980	254	25	11	24.2	34.4

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MEAGHER COUNTY, MT								
71	Arts, entertainment, & recreation	3	373	14	—	—	58.2	41.8
MINERAL COUNTY, MT								
71	Arts, entertainment, & recreation	4	1 715	292	31	20	9.9	—
713	Amusement, gambling, & recreation industries	4	1 715	292	31	20	9.9	—
MISSOULA COUNTY, MT								
71	Arts, entertainment, & recreation	63	40 804	9 369	2 552	634	19.8	6.8
711	Performing arts, spectator sports, & related industries	6	3 461	2 788	1 033	12	4.1	—
713	Amusement, gambling, & recreation industries	57	37 343	6 581	1 519	622	21.3	7.5
7132	Gambling industries	20	21 224	2 840	706	282	10.1	.9
71329	Other gambling industries	20	21 224	2 840	706	282	10.1	.9
713290	Other gambling industries	20	21 224	2 840	706	282	10.1	.9
7132902	Lottery, bingo, bookie, & other betting operation	16	16 183	2 151	559	253	13.3	—
7139	Other amusement & recreation services	34	15 429	3 625	781	321	37.6	16.6
71394	Fitness & recreational sports centers	11	3 944	1 403	335	164	45.3	.4
713940	Fitness & recreational sports centers	11	3 944	1 403	335	164	45.3	.4
71399	All other amusement & recreation industries	15	6 000	716	142	34	60.1	2.6
713990	All other amusement & recreation industries	15	6 000	716	142	34	60.1	2.6
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	4 382	410	95	17	D	—
MUSSELSHELL COUNTY, MT								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
PARK COUNTY, MT								
71	Arts, entertainment, & recreation	26	4 281	1 154	191	80	39.2	5.7
713	Amusement, gambling, & recreation industries	21	3 505	969	173	77	47.9	4.3
7139	Other amusement & recreation services	18	2 756	690	104	43	59.8	5.4
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
PHILLIPS COUNTY, MT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PONDERA COUNTY, MT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
POWDER RIVER COUNTY, MT								
71	Arts, entertainment, & recreation	5	488	113	18	13	76.4	16.4
POWELL COUNTY, MT								
71	Arts, entertainment, & recreation	3	721	138	35	21	D	—
RAVALLI COUNTY, MT								
71	Arts, entertainment, & recreation	22	4 260	792	205	109	69.1	4.7
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
RICHLAND COUNTY, MT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROOSEVELT COUNTY, MT								
71	Arts, entertainment, & recreation	5	3 696	458	102	59	36.9	.4
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
ROSEBUD COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SANDERS COUNTY, MT								
71	Arts, entertainment, & recreation	7	388	70	16	7	45.1	18.3

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHERIDAN COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SILVER BOW COUNTY, MT								
71	Arts, entertainment, & recreation	25	9 824	2 125	466	185	20.2	6.5
713	Amusement, gambling, & recreation industries	21	9 153	1 904	430	178	18.5	6.3
STILLWATER COUNTY, MT								
71	Arts, entertainment, & recreation	8	1 532	441	91	33	42.4	.3
SWEET GRASS COUNTY, MT								
71	Arts, entertainment, & recreation	3	552	80	6	7	86.8	13.2
TETON COUNTY, MT								
71	Arts, entertainment, & recreation	3	518	112	18	8	D	—
TOOLE COUNTY, MT								
71	Arts, entertainment, & recreation	5	2 965	379	83	25	2.2	8.7
713	Amusement, gambling, & recreation industries	5	2 965	379	83	25	2.2	8.7
7139	Other amusement & recreation services	3	D	D	D	a	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
VALLEY COUNTY, MT								
71	Arts, entertainment, & recreation	3	1 025	314	65	15	D	5.0
YELLOWSTONE COUNTY, MT								
71	Arts, entertainment, & recreation	93	67 921	12 272	2 538	1 048	17.1	15.4
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	73	54 865	10 867	2 275	987	19.2	1.9
7132	Gambling industries	43	40 719	7 146	1 539	634	18.6	.5
71329	Other gambling industries	43	40 719	7 146	1 539	634	18.6	.5
713290	Other gambling industries	43	40 719	7 146	1 539	634	18.6	.5
7132902	Lottery, bingo, bookie, & other betting operation	37	33 145	5 160	1 037	454	16.1	.6
7139	Other amusement & recreation services	26	12 828	3 481	720	349	22.3	6.5
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71395	Bowling centers	6	4 662	871	238	97	16.8	—
713950	Bowling centers	6	4 662	871	238	97	16.8	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANACONDA-DEER LODGE COUNTY, MT								
71	Arts, entertainment, & recreation	10	8 460	1 270	357	236	26.4	.4
713	Amusement, gambling, & recreation industries	10	8 460	1 270	357	236	26.4	.4
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BELGRADE, MT								
71	Arts, entertainment, & recreation	4	803	239	53	18	42.8	—
BILLINGS, MT								
71	Arts, entertainment, & recreation	75	57 097	9 461	2 080	882	17.5	16.4
711	Performing arts, spectator sports, & related industries	14	10 965	952	192	47	9.6	80.3
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	61	46 132	8 509	1 888	835	19.4	1.2
7132	Gambling industries	40	D	D	D	f	D	D
71329	Other gambling industries	40	D	D	D	f	D	D
713290	Other gambling industries	40	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	34	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
BOZEMAN, MT								
71	Arts, entertainment, & recreation	28	27 264	4 219	826	325	15.9	51.3
711	Performing arts, spectator sports, & related industries	7	1 750	251	64	51	29.8	—
713	Amusement, gambling, & recreation industries	21	25 514	3 968	762	274	15.0	54.8
7131	Amusement parks & arcades	2	D	D	D	a	D	D
71312	Amusement arcades	2	D	D	D	a	D	D
713120	Amusement arcades	2	D	D	D	a	D	D
7132	Gambling industries	6	D	D	D	c	D	D
71329	Other gambling industries	6	D	D	D	c	D	D
713290	Other gambling industries	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
BUTTE-SILVER BOW, MT (CC) *								
71	Arts, entertainment, & recreation	25	9 824	2 125	466	185	20.2	6.5
713	Amusement, gambling, & recreation industries	21	9 153	1 904	430	178	18.5	6.3
BUTTE-SILVER BOW, MT *								
71	Arts, entertainment, & recreation	25	9 824	2 125	466	185	20.2	6.5
713	Amusement, gambling, & recreation industries	21	9 153	1 904	430	178	18.5	6.3
COLUMBIA FALLS, MT								
71	Arts, entertainment, & recreation	3	175	22	4	6	100.0	—
CONRAD, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUT BANK, MT								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DEER LODGE, MT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DILLON, MT								
71	Arts, entertainment, & recreation	5	931	235	62	33	38.9	—
GLENDIVE, MT								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GREAT FALLS, MT								
71	Arts, entertainment, & recreation	41	17 999	4 175	926	349	24.9	8.6
713	Amusement, gambling, & recreation industries	39	D	D	D	e	D	D
7132	Gambling industries	21	D	D	D	c	D	D
71329	Other gambling industries	21	D	D	D	c	D	D
713290	Other gambling industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	a	D	D
713990	All other amusement & recreation industries	6	D	D	D	a	D	D
HAMILTON, MT								
71	Arts, entertainment, & recreation	8	2 628	396	81	42	54.7	5.3
713	Amusement, gambling, & recreation industries	8	2 628	396	81	42	54.7	5.3
HARDIN, MT								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
HAVRE, MT								
71	Arts, entertainment, & recreation	8	938	279	59	33	35.4	2.0
HELENA, MT								
71	Arts, entertainment, & recreation	26	16 081	3 519	697	421	39.1	13.7
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
KALISPELL, MT								
71	Arts, entertainment, & recreation	19	15 810	2 900	624	272	36.5	.8
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7132	Gambling industries	7	12 130	1 682	353	162	41.0	—
71329	Other gambling industries	7	12 130	1 682	353	162	41.0	—
713290	Other gambling industries	7	12 130	1 682	353	162	41.0	—
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
LAUREL, MT								
71	Arts, entertainment, & recreation	4	2 989	431	108	42	2.0	3.4
713	Amusement, gambling, & recreation industries	4	2 989	431	108	42	2.0	3.4
LEWISTOWN, MT								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
LIBBY, MT								
71	Arts, entertainment, & recreation	3	1 266	226	59	28	100.0	—
LIVINGSTON, MT								
71	Arts, entertainment, & recreation	9	2 003	639	140	62	24.8	—
MILES CITY, MT								
71	Arts, entertainment, & recreation	6	3 664	1 097	233	67	15.4	.3
713	Amusement, gambling, & recreation industries	6	3 664	1 097	233	67	15.4	.3
7139	Other amusement & recreation services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MISSOULA, MT								
71	Arts, entertainment, & recreation	48	34 226	7 710	2 196	505	16.2	8.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7132	Gambling industries	16	19 152	2 494	634	264	3.3	1.0
71329	Other gambling industries	16	19 152	2 494	634	264	3.3	1.0
713290	Other gambling industries	16	19 152	2 494	634	264	3.3	1.0
7132902	Lottery, bingo, bookie, & other betting operation	13	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	3 690	324	59	18	92.7	4.2
713990	All other amusement & recreation industries	9	3 690	324	59	18	92.7	4.2
POLSON, MT								
71	Arts, entertainment, & recreation	4	524	74	2	5	46.9	—
SHELBY, MT								
71	Arts, entertainment, & recreation	5	2 965	379	83	25	2.2	8.7
713	Amusement, gambling, & recreation industries	5	2 965	379	83	25	2.2	8.7
7139	Other amusement & recreation services	3	D	D	D	a	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
SIDNEY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WHITEFISH, MT								
71	Arts, entertainment, & recreation	7	1 649	563	149	76	14.1	2.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WOLF POINT, MT								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BALANCE OF BEAVERHEAD COUNTY, MT								
71	Arts, entertainment, & recreation	7	1 026	216	42	38	36.9	—
BALANCE OF BIG HORN COUNTY, MT								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
BALANCE OF BLAINE COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BROADWATER COUNTY, MT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CARBON COUNTY, MT								
71	Arts, entertainment, & recreation	8	6 718	1 617	630	223	89.6	.5
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
BALANCE OF CASCADE COUNTY, MT								
71	Arts, entertainment, & recreation	10	3 543	1 029	340	152	48.2	8.0
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
BALANCE OF CHOUTEAU COUNTY, MT								
71	Arts, entertainment, & recreation	4	868	119	11	3	—	77.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF CUSTER COUNTY, MT							
71	Arts, entertainment, & recreation	3	450	136	23	11	96.0	4.0
	BALANCE OF DANIELS COUNTY, MT							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DAWSON COUNTY, MT							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
	BALANCE OF FALLON COUNTY, MT							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF FERGUS COUNTY, MT							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF FLATHEAD COUNTY, MT							
71	Arts, entertainment, & recreation	42	13 618	3 547	516	203	36.8	1.3
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	35	D	D	D	c	D	D
7139	Other amusement & recreation services	28	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	3 847	1 013	30	19	20.7	—
713990	All other amusement & recreation industries	16	3 847	1 013	30	19	20.7	—
	BALANCE OF GALLATIN COUNTY, MT							
71	Arts, entertainment, & recreation	23	8 985	2 587	977	411	18.6	3.1
713	Amusement, gambling, & recreation industries	20	8 317	2 338	946	397	17.7	3.4
7139	Other amusement & recreation services	20	8 317	2 338	946	397	17.7	3.4
	BALANCE OF GARFIELD COUNTY, MT							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GLACIER COUNTY, MT							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF HILL COUNTY, MT							
71	Arts, entertainment, & recreation	7	2 077	552	127	28	59.1	3.9
713	Amusement, gambling, & recreation industries	7	2 077	552	127	28	59.1	3.9
	BALANCE OF JEFFERSON COUNTY, MT							
71	Arts, entertainment, & recreation	4	219	42	5	4	77.6	—
	BALANCE OF JUDITH BASIN COUNTY, MT							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF LAKE COUNTY, MT							
71	Arts, entertainment, & recreation	7	1 283	440	74	43	1.4	19.2
	BALANCE OF LEWIS AND CLARK COUNTY, MT							
71	Arts, entertainment, & recreation	15	8 806	1 176	248	86	26.9	.1
713	Amusement, gambling, & recreation industries	15	8 806	1 176	248	86	26.9	.1
7139	Other amusement & recreation services	15	8 806	1 176	248	86	26.9	.1
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
	BALANCE OF LIBERTY COUNTY, MT							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LINCOLN COUNTY, MT								
71	Arts, entertainment, & recreation	7	1 896	404	76	36	46.4	—
713	Amusement, gambling, & recreation industries	7	1 896	404	76	36	46.4	—
BALANCE OF MCCONE COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, MT								
71	Arts, entertainment, & recreation	6	980	254	25	11	24.2	34.4
BALANCE OF MEAGHER COUNTY, MT								
71	Arts, entertainment, & recreation	3	373	14	—	—	58.2	41.8
BALANCE OF MINERAL COUNTY, MT								
71	Arts, entertainment, & recreation	4	1 715	292	31	20	9.9	—
713	Amusement, gambling, & recreation industries	4	1 715	292	31	20	9.9	—
BALANCE OF MISSOULA COUNTY, MT								
71	Arts, entertainment, & recreation	15	6 578	1 659	356	129	38.5	—
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	2 310	392	83	16	7.9	—
713990	All other amusement & recreation industries	6	2 310	392	83	16	7.9	—
BALANCE OF MUSSELSHELL COUNTY, MT								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF PARK COUNTY, MT								
71	Arts, entertainment, & recreation	17	2 278	515	51	18	51.8	10.8
713	Amusement, gambling, & recreation industries	15	D	D	D	a	D	D
7139	Other amusement & recreation services	15	D	D	D	a	D	D
71399	All other amusement & recreation industries	15	D	D	D	a	D	D
713990	All other amusement & recreation industries	15	D	D	D	a	D	D
BALANCE OF PHILLIPS COUNTY, MT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF PONDERA COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF POWDER RIVER COUNTY, MT								
71	Arts, entertainment, & recreation	5	488	113	18	13	76.4	16.4
BALANCE OF POWELL COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF RAVALLI COUNTY, MT								
71	Arts, entertainment, & recreation	14	1 632	396	124	67	92.2	3.7
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
BALANCE OF RICHLAND COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ROOSEVELT COUNTY, MT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ROSEBUD COUNTY, MT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF SANDERS COUNTY, MT							
71	Arts, entertainment, & recreation	7	388	70	16	7	45.1	18.3
	BALANCE OF SHERIDAN COUNTY, MT							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF STILLWATER COUNTY, MT							
71	Arts, entertainment, & recreation	8	1 532	441	91	33	42.4	.3
	BALANCE OF SWEET GRASS COUNTY, MT							
71	Arts, entertainment, & recreation	3	552	80	6	7	86.8	13.2
	BALANCE OF TETON COUNTY, MT							
71	Arts, entertainment, & recreation	3	518	112	18	8	D	—
	BALANCE OF VALLEY COUNTY, MT							
71	Arts, entertainment, & recreation	3	1 025	314	65	15	D	5.0
	BALANCE OF YELLOWSTONE COUNTY, MT							
71	Arts, entertainment, & recreation	14	7 835	2 380	350	124	19.9	12.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	5 744	1 927	279	110	27.2	6.5
7139	Other amusement & recreation services	7	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Description

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

5812 (pt) Dinner Theaters

7922 (pt) Opera Companies

7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

7929 (pt) Symphony Orchestras and Chamber Music Organizations

7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for special inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MONTANA

Butte-Silver Bow. See “Butte-Silver Bow (consolidated city).”

Butte-Silver Bow (consolidated city) is coextensive with Silver Bow County. It includes Walkerville, which is not populous enough for separate tabulation. Therefore, “Butte-Silver Bow” refers to the whole consolidated city.

Appendix E. Metropolitan Areas

MONTANA

Billings, MT MSA

Yellowstone County, MT

Great Falls, MT MSA

Cascade County, MT

North Carolina

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Arts, Entertainment, and Recreation

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTH CAROLINA								
71	Arts, entertainment, & recreation	2 090	1 632 553	470 538	97 407	23 481	16.8	6.1
711	Performing arts, spectator sports, & related industries	480	796 287	225 414	46 260	4 209	9.1	3.1
7111	Performing arts companies	72	15 560	4 210	924	276	36.5	1.1
71111	Theater companies & dinner theaters	23	5 003	1 084	190	103	34.3	1.5
711110	Theater companies & dinner theaters	23	5 003	1 084	190	103	34.3	1.5
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	21	D	D	D	b	D	D
7111103	Dinner theaters	1	D	D	D	b	D	D
71112	Dance companies	4	471	70	20	29	55.4	—
711120	Dance companies	4	471	70	20	29	55.4	—
71113	Musical groups & artists	38	8 191	2 501	542	126	34.3	1.0
711130	Musical groups & artists	38	8 191	2 501	542	126	34.3	1.0
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	37	D	D	D	c	D	D
71119	Other performing arts companies	7	1 895	555	172	18	47.0	.9
711190	Other performing arts companies	7	1 895	555	172	18	47.0	.9
7111901	Circuses	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	a	D	D
7112	Spectator sports	210	566 127	195 799	40 620	2 555	7.6	.8
71121	Spectator sports	210	566 127	195 799	40 620	2 555	7.6	.8
711211	Sports teams & clubs	16	159 980	91 307	18 711	496	3.1	.3
7112111	Football clubs	1	D	D	D	c	D	D
7112112	Baseball clubs	8	D	D	D	c	D	D
7112119	Other professional sports clubs	7	D	D	D	c	D	D
711212	Racetracks	27	41 016	5 864	1 205	175	13.8	2.0
7112122	Auto racetrack operation	27	41 016	5 864	1 205	175	13.8	2.0
711219	Other spectator sports	167	365 131	98 628	20 704	1 884	9.0	.9
7112191	Professional athletes	25	6 971	1 737	277	64	45.2	3.6
7112192	Racing (except racetrack operation)	142	358 160	96 891	20 427	1 820	8.3	.8
7113	Promoters of performing arts, sports, & similar events	44	171 739	11 435	1 903	904	5.2	7.8
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	40	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	40	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	36	16 597	4 393	1 039	142	42.5	16.5
71141	Agents/managers for artists, athletes, & other public figures	36	16 597	4 393	1 039	142	42.5	16.5
711410	Agents/managers for artists, athletes, & other public figures	36	16 597	4 393	1 039	142	42.5	16.5
7115	Independent artists, writers, & performers	118	26 264	9 577	1 774	332	28.7	13.7
71151	Independent artists, writers, & performers	118	26 264	9 577	1 774	332	28.7	13.7
711510	Independent artists, writers, & performers	118	26 264	9 577	1 774	332	28.7	13.7
712	Museums, historical sites, & similar institutions	24	45 301	13 953	2 819	591	2.4	3.8
7121	Museums, historical sites, & similar institutions	24	45 301	13 953	2 819	591	2.4	3.8
71211	Museums	13	D	D	D	e	D	D
712110	Museums	13	D	D	D	e	D	D
71212	Historical sites	2	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	a	D	D
71213	Zoos & botanical gardens	5	D	D	D	a	D	D
712130	Zoos & botanical gardens	5	D	D	D	a	D	D
71219	Nature parks & other similar institutions	4	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 586	790 965	231 171	48 328	18 681	25.4	9.2
7131	Amusement parks & arcades	92	94 865	27 903	4 892	2 507	6.8	5.6
71311	Amusement & theme parks	21	73 401	21 824	3 618	1 913	1.0	5.9
713110	Amusement & theme parks	21	73 401	21 824	3 618	1 913	1.0	5.9
7131101	Waterparks	7	1 249	401	80	65	45.0	—
7131102	Amusement parks (except waterparks)	14	72 152	21 423	3 538	1 848	.3	6.0
71312	Amusement arcades	71	21 464	6 079	1 274	594	26.6	4.8
713120	Amusement arcades	71	21 464	6 079	1 274	594	26.6	4.8
7132	Gambling industries	54	19 370	4 926	482	247	12.8	71.6
71321	Casinos (except casino hotels)	1	D	D	D	a	D	D
713210	Casinos (except casino hotels)	1	D	D	D	a	D	D
71329	Other gambling industries	53	D	D	D	c	D	D
713290	Other gambling industries	53	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	53	D	D	D	c	D	D
7139	Other amusement & recreation services	1 440	676 730	198 342	42 954	15 927	28.3	7.9
71391	Golf courses & country clubs	333	312 967	101 288	20 321	6 596	23.2	6.4
713910	Golf courses & country clubs	333	312 967	101 288	20 321	6 596	23.2	6.4
71392	Skiing facilities	8	18 155	5 044	2 606	607	3.8	—
713920	Skiing facilities	8	18 155	5 044	2 606	607	3.8	—
71393	Marinas	110	54 623	10 965	2 133	542	34.6	4.5
713930	Marinas	110	54 623	10 965	2 133	542	34.6	4.5
71394	Fitness & recreational sports centers	515	136 105	41 934	9 574	5 126	35.5	12.5
713940	Fitness & recreational sports centers	515	136 105	41 934	9 574	5 126	35.5	12.5
7139404	Ice skating rinks	7	5 198	1 468	394	188	1.3	31.4
7139405	Roller skating rinks	62	17 878	4 912	1 165	803	38.1	1.7
71395	Bowling centers	86	50 466	15 205	3 975	1 467	16.9	7.0
713950	Bowling centers	86	50 466	15 205	3 975	1 467	16.9	7.0

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NORTH CAROLINA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	388	104 414	23 906	4 345	1 589	40.8	10.1
713990	All other amusement & recreation industries	388	104 414	23 906	4 345	1 589	40.8	10.1
7139901	Dance studios & halls	4	460	50	9	9	12.4	—
7139902	Concession operators of amusement devices & rides	28	7 240	1 774	245	158	23.9	11.9
7139904	Miniature golf courses	30	5 907	1 275	155	115	23.4	6.3
7139905	Coin-operated amusement devices (except slot machine operation) ..	80	37 340	8 238	1 904	422	38.5	6.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	NORTH CAROLINA								
71	Arts, entertainment, & recreation	567	416 993	387 374	157 485	33 370	10 479	23.7	2.6
711	Performing arts, spectator sports, & related industries	101	70 537	68 071	22 292	5 333	1 360	13.8	1.7
7111	Performing arts companies	76	42 758	41 185	17 024	4 314	1 056	17.9	2.8
71111	Theater companies & dinner theaters	44	19 435	18 376	5 849	1 198	260	2.8	.9
711110	Theater companies & dinner theaters	44	19 435	18 376	5 849	1 198	260	2.8	.9
7111101	Opera companies	4	2 325	2 277	458	112	18	5.2	—
7111102	Theater companies	40	17 110	16 099	5 391	1 086	242	2.5	1.1
71112	Dance companies	5	3 912	3 140	1 502	420	97	—	14.9
711120	Dance companies	5	3 912	3 140	1 502	420	97	—	14.9
71113	Musical groups & artists	27	19 411	19 669	9 673	2 696	699	36.6	2.2
711130	Musical groups & artists	27	19 411	19 669	9 673	2 696	699	36.6	2.2
7111301	Symphony orchestras & chamber music organizations	20	18 527	18 786	9 312	2 601	668	36.1	2.1
7111309	Other music groups & artists	7	884	883	361	95	31	46.6	2.9
7113	Promoters of performing arts, sports, & similar events ...	25	27 779	26 886	5 268	1 019	304	7.5	—
71131	Promoters of performing arts, sports, & similar events w/facility	11	23 241	22 682	4 543	903	267	3.8	—
711310	Promoters of performing arts, sports, & similar events w/facility	11	23 241	22 682	4 543	903	267	3.8	—
71132	Promoters of performing arts, sports, & similar events w/o facil	14	4 538	4 204	725	116	37	26.6	—
711320	Promoters of performing arts, sports, & similar events w/o facil	14	4 538	4 204	725	116	37	26.6	—
712	Museums, historical sites, & similar institutions	128	79 257	59 411	20 368	4 651	1 238	50.7	4.9
7121	Museums, historical sites, & similar institutions	128	79 257	59 411	20 368	4 651	1 238	50.7	4.9
71211	Museums	100	67 653	52 854	18 396	4 228	1 107	48.0	4.0
712110	Museums	100	67 653	52 854	18 396	4 228	1 107	48.0	4.0
71212	Historical sites	20	4 340	3 820	1 170	257	95	32.4	20.7
712120	Historical sites	20	4 340	3 820	1 170	257	95	32.4	20.7
71213	Zoos & botanical gardens	4	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	4	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	4	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	338	267 199	259 892	114 825	23 386	7 881	18.3	2.2
7139	Other amusement & recreation services	338	267 199	259 892	114 825	23 386	7 881	18.3	2.2
71391	Golf courses & country clubs	111	193 580	188 205	82 064	16 946	4 527	12.1	.9
713910	Golf courses & country clubs	111	193 580	188 205	82 064	16 946	4 527	12.1	.9
71394	Fitness & recreational sports centers	191	64 578	62 881	30 018	5 869	3 211	31.5	4.9
713940	Fitness & recreational sports centers	191	64 578	62 881	30 018	5 869	3 211	31.5	4.9
71399	All other amusement & recreation industries	36	9 041	8 806	2 743	571	143	56.5	11.5
713990	All other amusement & recreation industries	36	9 041	8 806	2 743	571	143	56.5	11.5

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ASHEVILLE, NC MSA								
71	Arts, entertainment, & recreation	73	61 374	17 910	3 886	1 085	9.9	7.4
711	Performing arts, spectator sports, & related industries	28	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	10	6 065	1 082	283	44	18.1	13.9
71121	Spectator sports	10	6 065	1 082	283	44	18.1	13.9
711219	Other spectator sports	7	4 067	806	242	39	5.0	20.7
7112192	Racing (except racetrack operation)	7	4 067	806	242	39	5.0	20.7
712	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
71211	Museums	2	D	D	D	e	D	D
712110	Museums	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7139	Other amusement & recreation services	38	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	4 600	1 452	380	214	45.6	4.5
713940	Fitness & recreational sports centers	14	4 600	1 452	380	214	45.6	4.5
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
CHARLOTTE–GASTONIA–ROCK HILL, NC–SC MSA								
71	Arts, entertainment, & recreation	436	649 181	203 349	41 994	6 452	9.6	3.0
711	Performing arts, spectator sports, & related industries	158	454 435	148 465	30 557	1 489	5.1	.9
7111	Performing arts companies	20	3 761	1 345	224	46	61.0	.2
71113	Musical groups & artists	10	1 529	849	194	22	38.3	.5
711130	Musical groups & artists	10	1 529	849	194	22	38.3	.5
7111309	Other music groups & artists	10	1 529	849	194	22	38.3	.5
7112	Spectator sports	73	334 906	136 001	28 045	1 167	3.9	.4
71121	Spectator sports	73	334 906	136 001	28 045	1 167	3.9	.4
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711212	Racetracks	4	D	D	D	b	D	D
7112122	Auto racetrack operation	4	D	D	D	b	D	D
711219	Other spectator sports	65	158 847	44 025	9 115	769	6.3	.9
7112191	Professional athletes	8	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	57	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	23	103 814	7 524	1 410	167	4.6	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	19	100 954	7 270	1 367	155	3.3	.6
711320	Promoters of performing arts, sports, & similar events w/o facil	19	100 954	7 270	1 367	155	3.3	.6
7115	Independent artists, writers, & performers	30	8 115	1 803	438	56	31.9	7.8
71151	Independent artists, writers, & performers	30	8 115	1 803	438	56	31.9	7.8
711510	Independent artists, writers, & performers	30	8 115	1 803	438	56	31.9	7.8
713	Amusement, gambling, & recreation industries	274	D	D	D	h	D	D
7131	Amusement parks & arcades	22	65 168	19 085	3 486	1 882	5.7	7.4
71311	Amusement & theme parks	3	D	D	D	g	D	D
713110	Amusement & theme parks	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	g	D	D
71312	Amusement arcades	19	D	D	D	c	D	D
713120	Amusement arcades	19	D	D	D	c	D	D
7139	Other amusement & recreation services	244	D	D	D	h	D	D
71391	Golf courses & country clubs	55	54 316	16 012	3 167	1 078	22.9	7.0
713910	Golf courses & country clubs	55	54 316	16 012	3 167	1 078	22.9	7.0
71393	Marinas	16	6 129	1 055	213	56	34.1	7.0
713930	Marinas	16	6 129	1 055	213	56	34.1	7.0
71394	Fitness & recreational sports centers	100	30 857	9 386	2 283	1 226	29.7	9.4
713940	Fitness & recreational sports centers	100	30 857	9 386	2 283	1 226	29.7	9.4
7139405	Roller skating rinks	11	3 713	1 152	275	207	14.7	–
71395	Bowling centers	15	10 323	3 024	899	319	15.5	12.8
713950	Bowling centers	15	10 323	3 024	899	319	15.5	12.8
71399	All other amusement & recreation industries	57	D	D	D	e	D	D
713990	All other amusement & recreation industries	57	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	21	13 081	3 112	816	162	25.1	3.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAYETTEVILLE, NC MSA								
71	Arts, entertainment, & recreation	48	23 330	7 324	1 742	697	27.0	4.6
711	Performing arts, spectator sports, & related industries	10	3 348	999	236	68	43.2	.1
713	Amusement, gambling, & recreation industries	38	19 982	6 325	1 506	629	24.3	5.3
7131	Amusement parks & arcades	5	4 697	1 977	478	187	5.6	—
71312	Amusement arcades	4	D	D	D	c	D	D
713120	Amusement arcades	4	D	D	D	c	D	D
7139	Other amusement & recreation services	33	15 285	4 348	1 028	442	30.0	6.9
71394	Fitness & recreational sports centers	15	5 806	2 079	468	240	32.2	6.3
713940	Fitness & recreational sports centers	15	5 806	2 079	468	240	32.2	6.3
71395	Bowling centers	6	2 760	810	191	84	23.4	21.1
713950	Bowling centers	6	2 760	810	191	84	23.4	21.1
71399	All other amusement & recreation industries	7	2 877	594	128	33	15.2	3.9
713990	All other amusement & recreation industries	7	2 877	594	128	33	15.2	3.9
GOLDSBORO, NC MSA								
71	Arts, entertainment, & recreation	17	4 080	1 124	263	126	30.4	33.4
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
GREENSBORO—WINSTON-SALEM—HIGH POINT, NC MSA								
71	Arts, entertainment, & recreation	307	216 982	52 112	10 632	3 123	21.6	8.6
711	Performing arts, spectator sports, & related industries	77	128 765	24 556	4 730	680	12.8	7.5
7111	Performing arts companies	9	3 569	588	163	52	50.2	1.9
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
7112	Spectator sports	35	72 763	18 769	3 562	370	18.3	.9
71121	Spectator sports	35	72 763	18 769	3 562	370	18.3	.9
711219	Other spectator sports	25	67 617	17 427	3 363	333	16.0	.1
7112192	Racing (except racetrack operation)	21	67 244	17 318	3 341	326	15.9	—
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers	22	5 745	2 219	457	118	11.5	3.7
71151	Independent artists, writers, & performers	22	5 745	2 219	457	118	11.5	3.7
711510	Independent artists, writers, & performers	22	5 745	2 219	457	118	11.5	3.7
713	Amusement, gambling, & recreation industries	227	87 802	27 480	5 886	2 438	34.3	10.0
7131	Amusement parks & arcades	12	4 809	953	206	129	13.7	3.7
7139	Other amusement & recreation services	208	82 588	26 362	5 644	2 288	35.5	10.5
71391	Golf courses & country clubs	55	37 145	12 697	2 438	846	31.2	13.1
713910	Golf courses & country clubs	55	37 145	12 697	2 438	846	31.2	13.1
71394	Fitness & recreational sports centers	82	21 699	6 923	1 588	907	40.7	7.1
713940	Fitness & recreational sports centers	82	21 699	6 923	1 588	907	40.7	7.1
7139405	Roller skating rinks	12	4 231	1 202	290	230	57.5	—
71395	Bowling centers	15	11 546	3 685	1 002	334	15.4	8.0
713950	Bowling centers	15	11 546	3 685	1 002	334	15.4	8.0
71399	All other amusement & recreation industries	54	D	D	D	c	D	D
713990	All other amusement & recreation industries	54	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	17	5 820	1 389	306	70	56.6	15.8
GREENVILLE, NC MSA								
71	Arts, entertainment, & recreation	39	14 328	4 797	1 011	468	45.6	29.0
713	Amusement, gambling, & recreation industries	37	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	3 268	1 061	228	156	30.9	56.4
713940	Fitness & recreational sports centers	13	3 268	1 061	228	156	30.9	56.4
71399	All other amusement & recreation industries	11	2 201	513	109	69	82.4	9.0
713990	All other amusement & recreation industries	11	2 201	513	109	69	82.4	9.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HICKORY—MORGANTON—LENOIR, NC MSA								
71	Arts, entertainment, & recreation	76	31 801	9 658	1 718	482	37.2	6.4
711	Performing arts, spectator sports, & related industries	23	12 362	5 031	725	91	27.1	.3
7112	Spectator sports	14	11 081	4 493	654	65	23.2	.3
71121	Spectator sports	14	11 081	4 493	654	65	23.2	.3
711219	Other spectator sports	13	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	11	9 941	3 909	552	40	16.8	.3
713	Amusement, gambling, & recreation industries	53	19 439	4 627	993	391	43.6	10.3
7139	Other amusement & recreation services	49	18 643	4 500	961	373	44.8	10.8
71391	Golf courses & country clubs	11	8 548	2 137	425	117	61.7	8.3
713910	Golf courses & country clubs	11	8 548	2 137	425	117	61.7	8.3
71394	Fitness & recreational sports centers	18	2 620	870	211	141	35.0	14.3
713940	Fitness & recreational sports centers	18	2 620	870	211	141	35.0	14.3
71399	All other amusement & recreation industries	13	2 928	607	110	36	63.8	22.9
713990	All other amusement & recreation industries	13	2 928	607	110	36	63.8	22.9
JACKSONVILLE, NC MSA								
71	Arts, entertainment, & recreation	33	11 993	2 875	604	277	25.1	9.3
713	Amusement, gambling, & recreation industries	30	11 797	2 843	599	274	25.5	7.8
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	1 649	444	104	73	57.7	37.7
713940	Fitness & recreational sports centers	8	1 649	444	104	73	57.7	37.7
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
NORFOLK—VIRGINIA BEACH—NEWPORT NEWS, VA—NC MSA								
71	Arts, entertainment, & recreation	356	302 849	69 905	12 936	8 327	12.7	8.0
711	Performing arts, spectator sports, & related industries	74	D	D	D	f	D	D
7111	Performing arts companies	22	9 895	2 320	619	131	8.1	16.0
71111	Theater companies & dinner theaters	6	2 144	865	146	54	28.4	3.8
711110	Theater companies & dinner theaters	6	2 144	865	146	54	28.4	3.8
71113	Musical groups & artists	13	7 447	1 420	469	74	1.8	18.0
711130	Musical groups & artists	13	7 447	1 420	469	74	1.8	18.0
7111309	Other music groups & artists	13	7 447	1 420	469	74	1.8	18.0
7112	Spectator sports	12	18 090	1 574	354	99	2.1	1.0
71121	Spectator sports	12	18 090	1 574	354	99	2.1	1.0
711219	Other spectator sports	8	D	D	D	a	D	D
7112191	Professional athletes	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	9	15 329	976	207	51	27.6	.8
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	24	4 074	1 690	306	308	64.0	10.4
71151	Independent artists, writers, & performers	24	4 074	1 690	306	308	64.0	10.4
711510	Independent artists, writers, & performers	24	4 074	1 690	306	308	64.0	10.4
713	Amusement, gambling, & recreation industries	280	252 381	62 294	11 189	7 708	11.8	8.4
7131	Amusement parks & arcades	25	D	D	D	h	D	D
71311	Amusement & theme parks	5	D	D	D	h	D	D
713110	Amusement & theme parks	5	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	h	D	D
71312	Amusement arcades	20	D	D	D	c	D	D
713120	Amusement arcades	20	D	D	D	c	D	D
7139	Other amusement & recreation services	252	D	D	D	h	D	D
71391	Golf courses & country clubs	26	37 757	10 751	2 103	987	17.2	.4
713910	Golf courses & country clubs	26	37 757	10 751	2 103	987	17.2	.4
71393	Marinas	41	22 898	5 953	1 149	298	25.4	10.1
713930	Marinas	41	22 898	5 953	1 149	298	25.4	10.1
71394	Fitness & recreational sports centers	84	29 737	8 299	1 927	1 159	23.0	10.1
713940	Fitness & recreational sports centers	84	29 737	8 299	1 927	1 159	23.0	10.1
7139405	Roller skating rinks	13	3 764	950	225	164	37.5	1.0
71395	Bowling centers	19	15 297	4 580	1 291	510	15.3	1.6
713950	Bowling centers	19	15 297	4 580	1 291	510	15.3	1.6
71399	All other amusement & recreation industries	82	D	D	D	f	D	D
713990	All other amusement & recreation industries	82	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	8	D	D	D	b	D	D
7139904	Miniature golf courses	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	15	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RALEIGH-DURHAM-CHAPEL HILL, NC MSA								
71	Arts, entertainment, & recreation	290	152 255	38 978	8 295	3 435	23.9	5.9
711	Performing arts, spectator sports, & related industries	75	D	D	D	f	D	D
7111	Performing arts companies	13	D	D	D	b	D	D
71113	Musical groups & artists	7	1 468	570	85	18	36.8	3.1
711130	Musical groups & artists	7	1 468	570	85	18	36.8	3.1
7111309	Other music groups & artists	6	D	D	D	a	D	D
7112	Spectator sports	13	11 215	2 765	666	173	25.1	—
71121	Spectator sports	13	11 215	2 765	666	173	25.1	—
7113	Promoters of performing arts, sports, & similar events	8	21 928	1 548	181	586	11.6	2.9
71132	Promoters of performing arts, sports, & similar events w/o facil	8	21 928	1 548	181	586	11.6	2.9
711320	Promoters of performing arts, sports, & similar events w/o facil	8	21 928	1 548	181	586	11.6	2.9
7115	Independent artists, writers, & performers	33	5 201	2 117	503	98	40.5	14.2
71151	Independent artists, writers, & performers	33	5 201	2 117	503	98	40.5	14.2
711510	Independent artists, writers, & performers	33	5 201	2 117	503	98	40.5	14.2
713	Amusement, gambling, & recreation industries	213	107 907	31 170	6 651	2 530	25.2	6.3
7139	Other amusement & recreation services	199	104 788	30 403	6 490	2 452	25.2	6.5
71391	Golf courses & country clubs	34	47 392	14 792	2 832	823	18.8	1.2
713910	Golf courses & country clubs	34	47 392	14 792	2 832	823	18.8	1.2
71394	Fitness & recreational sports centers	100	36 797	10 826	2 578	1 204	26.7	13.2
713940	Fitness & recreational sports centers	100	36 797	10 826	2 578	1 204	26.7	13.2
7139405	Roller skating rinks	5	2 647	610	144	81	27.4	—
71395	Bowling centers	10	7 283	2 313	514	204	1.9	—
713950	Bowling centers	10	7 283	2 313	514	204	1.9	—
71399	All other amusement & recreation industries	50	12 209	2 195	504	204	58.4	11.0
713990	All other amusement & recreation industries	50	12 209	2 195	504	204	58.4	11.0
ROCKY MOUNT, NC MSA								
71	Arts, entertainment, & recreation	24	5 055	1 660	414	132	28.6	.8
713	Amusement, gambling, & recreation industries	21	4 546	1 592	399	130	27.1	.8
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
WILMINGTON, NC MSA								
71	Arts, entertainment, & recreation	102	52 940	14 379	2 899	1 180	14.7	11.1
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	88	48 232	13 195	2 756	1 131	16.0	8.6
7131	Amusement parks & arcades	9	3 613	1 197	113	85	22.1	—
7139	Other amusement & recreation services	75	44 205	11 868	2 626	1 033	15.1	9.1
71391	Golf courses & country clubs	17	21 520	5 825	1 378	543	7.6	10.3
713910	Golf courses & country clubs	17	21 520	5 825	1 378	543	7.6	10.3
71393	Marinas	18	11 151	2 488	453	109	14.1	2.1
713930	Marinas	18	11 151	2 488	453	109	14.1	2.1
71394	Fitness & recreational sports centers	19	5 930	1 908	459	251	16.4	24.1
713940	Fitness & recreational sports centers	19	5 930	1 908	459	251	16.4	24.1
71399	All other amusement & recreation industries	17	3 442	904	138	66	53.3	4.6
713990	All other amusement & recreation industries	17	3 442	904	138	66	53.3	4.6

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE NORTH CAROLINA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	688	427 845	122 254	25 554	6 469	21.2	7.6
711	Performing arts, spectator sports, & related industries	99	D	D	D	f	D	D
7111	Performing arts companies	16	D	D	D	b	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	57	130 194	32 718	7 470	722	7.2	1.3
71121	Spectator sports	57	130 194	32 718	7 470	722	7.2	1.3
711212	Racetracks	10	D	D	D	b	D	D
7112122	Auto racetrack operation	10	D	D	D	b	D	D
711219	Other spectator sports	46	D	D	D	f	D	D
7112192	Racing (except racetrack operation)	41	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	19	D	D	D	b	D	D
71151	Independent artists, writers, & performers	19	D	D	D	b	D	D
711510	Independent artists, writers, & performers	19	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
71219	Nature parks & other similar institutions	4	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	577	277 103	83 767	17 074	5 503	26.4	10.2
7131	Amusement parks & arcades	26	14 913	4 432	544	175	14.6	1.2
71311	Amusement & theme parks	9	D	D	D	c	D	D
713110	Amusement & theme parks	9	D	D	D	c	D	D
7132	Gambling industries	23	15 105	3 375	138	95	7.2	89.2
7139	Other amusement & recreation services	528	247 085	75 960	16 392	5 233	28.3	5.9
71391	Golf courses & country clubs	139	126 244	44 899	9 035	2 832	21.3	4.7
713910	Golf courses & country clubs	139	126 244	44 899	9 035	2 832	21.3	4.7
71392	Skiing facilities	6	D	D	D	e	D	D
713920	Skiing facilities	6	D	D	D	e	D	D
71393	Marinas	61	29 342	6 055	1 183	281	44.6	4.4
713930	Marinas	61	29 342	6 055	1 183	281	44.6	4.4
71394	Fitness & recreational sports centers	141	23 301	7 074	1 354	771	51.3	15.6
713940	Fitness & recreational sports centers	141	23 301	7 074	1 354	771	51.3	15.6
7139405	Roller skating rinks	19	3 295	814	203	105	39.1	3.8
71395	Bowling centers	29	D	D	D	e	D	D
713950	Bowling centers	29	D	D	D	e	D	D
71399	All other amusement & recreation industries	152	41 512	10 203	1 619	583	34.5	8.3
713990	All other amusement & recreation industries	152	41 512	10 203	1 619	583	34.5	8.3
7139902	Concession operators of amusement devices & rides	12	2 881	510	55	33	12.0	13.9
7139904	Miniature golf courses	11	2 579	479	57	44	26.8	—
7139905	Coin-operated amusement devices (except slot machine operation)	24	9 796	2 531	541	137	46.7	1.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ASHEVILLE, NC MSA									
71	Arts, entertainment, & recreation	14	9 864	9 864	4 965	1 064	394	26.1	1.5
712	Museums, historical sites, & similar institutions	6	2 530	1 356	714	174	44	98.3	.2
7121	Museums, historical sites, & similar institutions	6	2 530	1 356	714	174	44	98.3	.2
713	Amusement, gambling, & recreation industries	5	6 187	7 363	3 742	767	232	1.4	2.3
7139	Other amusement & recreation services	5	6 187	7 363	3 742	767	232	1.4	2.3

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHARLOTTE—GASTONIA—ROCK HILL, NC—SC MSA									
71	Arts, entertainment, & recreation	108	122 975	110 147	40 074	8 966	2 414	22.1	1.7
711	Performing arts, spectator sports, & related industries	24	32 371	31 123	8 703	2 282	481	3.0	1.6
7111	Performing arts companies	19	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
71113	Musical groups & artists	8	6 091	6 054	2 932	952	130	10.7	—
711130	Musical groups & artists	8	6 091	6 054	2 932	952	130	10.7	—
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	25	30 660	21 265	7 309	1 657	381	61.3	2.6
7121	Museums, historical sites, & similar institutions	25	30 660	21 265	7 309	1 657	381	61.3	2.6
71211	Museums	19	D	D	D	D	e	D	D
712110	Museums	19	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	59	59 944	57 759	24 062	5 027	1 552	12.3	1.3
7139	Other amusement & recreation services	59	59 944	57 759	24 062	5 027	1 552	12.3	1.3
71391	Golf courses & country clubs	18	44 489	43 197	18 792	4 074	1 117	6.5	.1
713910	Golf courses & country clubs	18	44 489	43 197	18 792	4 074	1 117	6.5	.1
71394	Fitness & recreational sports centers	38	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	38	D	D	D	D	e	D	D
FAYETTEVILLE, NC MSA									
71	Arts, entertainment, & recreation	9	4 382	4 182	1 798	436	103	4.1	10.1
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
GOLDSBORO, NC MSA									
71	Arts, entertainment, & recreation	5	4 436	4 378	1 675	363	103	17.0	.7
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D
GREENSBORO—WINSTON-SALEM—HIGH POINT, NC MSA									
71	Arts, entertainment, & recreation	119	78 756	73 934	33 663	6 956	2 299	14.9	4.9
711	Performing arts, spectator sports, & related industries	19	9 674	9 459	3 818	770	276	1.0	4.2
7111	Performing arts companies	16	8 127	7 965	3 617	726	268	1.2	5.0
71111	Theater companies & dinner theaters	9	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	D	b	D	D
71113	Musical groups & artists	6	4 649	4 425	2 427	517	219	2.2	8.7
711130	Musical groups & artists	6	4 649	4 425	2 427	517	219	2.2	8.7
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	20	16 408	12 504	5 807	1 322	361	24.7	4.6
7121	Museums, historical sites, & similar institutions	20	16 408	12 504	5 807	1 322	361	24.7	4.6
71211	Museums	18	D	D	D	D	e	D	D
712110	Museums	18	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	80	52 674	51 971	24 038	4 864	1 662	14.5	5.2
7139	Other amusement & recreation services	80	52 674	51 971	24 038	4 864	1 662	14.5	5.2
71391	Golf courses & country clubs	17	37 023	37 274	17 149	3 585	961	.4	2.3
713910	Golf courses & country clubs	17	37 023	37 274	17 149	3 585	961	.4	2.3
71394	Fitness & recreational sports centers	53	14 127	13 298	6 518	1 210	679	46.9	9.1
713940	Fitness & recreational sports centers	53	14 127	13 298	6 518	1 210	679	46.9	9.1
71399	All other amusement & recreation industries	10	1 524	1 399	371	69	22	54.3	39.9
713990	All other amusement & recreation industries	10	1 524	1 399	371	69	22	54.3	39.9
GREENVILLE, NC MSA									
71	Arts, entertainment, & recreation	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
HICKORY—MORGANTON—LENOIR, NC MSA									
71	Arts, entertainment, & recreation	21	14 520	13 918	6 537	1 332	462	21.7	2.9
711	Performing arts, spectator sports, & related industries	7	1 315	1 261	463	128	84	38.9	—
712	Museums, historical sites, & similar institutions	5	2 371	1 487	749	164	50	83.4	16.6
7121	Museums, historical sites, & similar institutions	5	2 371	1 487	749	164	50	83.4	16.6
713	Amusement, gambling, & recreation industries	9	10 834	11 170	5 325	1 040	328	6.1	.2
7139	Other amusement & recreation services	9	10 834	11 170	5 325	1 040	328	6.1	.2
71391	Golf courses & country clubs	6	D	D	D	D	e	D	D
713910	Golf courses & country clubs	6	D	D	D	D	e	D	D
JACKSONVILLE, NC MSA									
71	Arts, entertainment, & recreation	1	D	D	D	D	b	D	D
NORFOLK—VIRGINIA BEACH—NEWPORT NEWS, VA—NC MSA									
71	Arts, entertainment, & recreation	101	200 691	187 044	67 003	14 657	3 277	4.9	.6
711	Performing arts, spectator sports, & related industries	20	17 831	17 180	6 311	1 564	346	8.1	.5
7111	Performing arts companies	14	13 897	13 699	6 014	1 518	329	4.5	.1
71111	Theater companies & dinner theaters	4	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	c	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	6	3 934	3 481	297	46	17	20.8	2.1
712	Museums, historical sites, & similar institutions	18	144 508	132 610	45 268	9 979	1 904	2.8	.5
7121	Museums, historical sites, & similar institutions	18	144 508	132 610	45 268	9 979	1 904	2.8	.5
71211	Museums	14	D	D	D	D	g	D	D
712110	Museums	14	D	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	63	38 352	37 254	15 424	3 114	1 027	11.2	1.2
7139	Other amusement & recreation services	63	38 352	37 254	15 424	3 114	1 027	11.2	1.2
71391	Golf courses & country clubs	9	18 638	18 535	7 972	1 490	477	3.8	—
713910	Golf courses & country clubs	9	18 638	18 535	7 972	1 490	477	3.8	—
71394	Fitness & recreational sports centers	44	18 895	17 990	7 153	1 572	532	18.5	1.2
713940	Fitness & recreational sports centers	44	18 895	17 990	7 153	1 572	532	18.5	1.2
RALEIGH—DURHAM—CHAPEL HILL, NC MSA									
71	Arts, entertainment, & recreation	109	93 146	91 091	38 935	8 608	2 895	18.8	1.4
711	Performing arts, spectator sports, & related industries	22	18 111	17 466	6 362	1 700	302	39.2	3.0
7111	Performing arts companies	19	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	10	6 664	6 014	1 767	409	90	1.8	—
711110	Theater companies & dinner theaters	10	6 664	6 014	1 767	409	90	1.8	—
7111102	Theater companies	9	D	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	D	c	D	D
711130	Musical groups & artists	7	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	16	11 050	11 325	3 480	838	231	13.7	.2
7121	Museums, historical sites, & similar institutions	16	11 050	11 325	3 480	838	231	13.7	.2
71211	Museums	13	10 660	10 976	3 318	798	214	12.9	—
712110	Museums	13	10 660	10 976	3 318	798	214	12.9	—
713	Amusement, gambling, & recreation industries	71	63 985	62 300	29 093	6 070	2 362	14.0	1.2
7139	Other amusement & recreation services	71	63 985	62 300	29 093	6 070	2 362	14.0	1.2
71391	Golf courses & country clubs	15	35 422	33 480	14 757	3 111	848	5.9	.4
713910	Golf courses & country clubs	15	35 422	33 480	14 757	3 111	848	5.9	.4
71394	Fitness & recreational sports centers	45	24 879	25 063	12 901	2 640	1 450	24.0	2.0
713940	Fitness & recreational sports centers	45	24 879	25 063	12 901	2 640	1 450	24.0	2.0
71399	All other amusement & recreation industries	11	3 684	3 757	1 435	319	64	24.0	3.0
713990	All other amusement & recreation industries	11	3 684	3 757	1 435	319	64	24.0	3.0
ROCKY MOUNT, NC MSA									
71	Arts, entertainment, & recreation	5	4 121	3 746	1 437	309	85	49.0	—
713	Amusement, gambling, & recreation industries	5	4 121	3 746	1 437	309	85	49.0	—
7139	Other amusement & recreation services	5	4 121	3 746	1 437	309	85	49.0	—

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WILMINGTON, NC MSA									
71	Arts, entertainment, & recreation	20	17 597	11 412	4 166	941	353	48.9	.8
711	Performing arts, spectator sports, & related industries	6	1 364	1 252	618	54	26	16.9	—
712	Museums, historical sites, & similar institutions	7	7 900	4 323	541	116	42	86.8	1.8
7121	Museums, historical sites, & similar institutions	7	7 900	4 323	541	116	42	86.8	1.8
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	8 333	5 837	3 007	771	285	18.1	—
7139	Other amusement & recreation services	7	8 333	5 837	3 007	771	285	18.1	—
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
AREA OUTSIDE NORTH CAROLINA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	163	80 602	77 320	29 406	5 447	1 781	29.9	4.2
711	Performing arts, spectator sports, & related industries	18	D	D	D	D	b	D	D
7111	Performing arts companies	12	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	10	2 898	2 749	1 099	101	26	4.9	5.5
711110	Theater companies & dinner theaters	10	2 898	2 749	1 099	101	26	4.9	5.5
712	Museums, historical sites, & similar institutions	44	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	44	D	D	D	D	c	D	D
71211	Museums	31	5 850	4 809	1 351	294	79	62.7	8.4
712110	Museums	31	5 850	4 809	1 351	294	79	62.7	8.4
71212	Historical sites	10	2 063	1 912	532	119	44	20.4	30.6
712120	Historical sites	10	2 063	1 912	532	119	44	20.4	30.6
713	Amusement, gambling, & recreation industries	101	66 141	64 104	25 618	4 764	1 583	29.3	2.9
7139	Other amusement & recreation services	101	66 141	64 104	25 618	4 764	1 583	29.3	2.9
71391	Golf courses & country clubs	46	52 318	50 892	20 070	3 630	1 008	28.2	1.5
713910	Golf courses & country clubs	46	52 318	50 892	20 070	3 630	1 008	28.2	1.5
71394	Fitness & recreational sports centers	45	11 672	11 073	4 880	998	540	23.8	8.3
713940	Fitness & recreational sports centers	45	11 672	11 073	4 880	998	540	23.8	8.3
71399	All other amusement & recreation industries	10	2 151	2 139	668	136	35	86.4	8.4
713990	All other amusement & recreation industries	10	2 151	2 139	668	136	35	86.4	8.4

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALAMANCE COUNTY, NC								
71	Arts, entertainment, & recreation	27	11 088	3 070	505	278	34.5	15.5
711	Performing arts, spectator sports, & related industries	6	1 757	550	82	13	38.1	—
713	Amusement, gambling, & recreation industries	21	9 331	2 520	423	265	33.9	18.5
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
ALEXANDER COUNTY, NC								
71	Arts, entertainment, & recreation	13	2 650	839	133	38	11.2	37.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	a	D	D
ALLEGHANY COUNTY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ANSON COUNTY, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ASHE COUNTY, NC								
71	Arts, entertainment, & recreation	4	395	118	3	1	80.0	—
AVERY COUNTY, NC								
71	Arts, entertainment, & recreation	8	16 684	5 886	1 508	214	4.4	—
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
BEAUFORT COUNTY, NC								
71	Arts, entertainment, & recreation	12	1 360	353	61	41	62.7	4.3
BERTIE COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BLADEN COUNTY, NC								
71	Arts, entertainment, & recreation	3	988	257	33	16	D	—
BRUNSWICK COUNTY, NC								
71	Arts, entertainment, & recreation	32	23 542	5 914	1 315	537	11.5	10.9
713	Amusement, gambling, & recreation industries	32	23 542	5 914	1 315	537	11.5	10.9
7139	Other amusement & recreation services	28	22 712	5 783	1 303	533	9.3	11.3
71391	Golf courses & country clubs	13	18 495	4 890	1 149	464	6.8	11.9
713910	Golf courses & country clubs	13	18 495	4 890	1 149	464	6.8	11.9
BUNCOMBE COUNTY, NC								
71	Arts, entertainment, & recreation	68	59 508	17 458	3 755	933	9.9	7.7
711	Performing arts, spectator sports, & related industries	28	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	10	6 065	1 082	283	44	18.1	13.9
71121	Spectator sports	10	6 065	1 082	283	44	18.1	13.9
711219	Other spectator sports	7	4 067	806	242	39	5.0	20.7
7112192	Racing (except racetrack operation)	7	4 067	806	242	39	5.0	20.7
712	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
71211	Museums	2	D	D	D	e	D	D
712110	Museums	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	4 600	1 452	380	214	45.6	4.5
713940	Fitness & recreational sports centers	14	4 600	1 452	380	214	45.6	4.5
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
BURKE COUNTY, NC								
71	Arts, entertainment, & recreation	8	2 306	889	182	57	23.2	2.9
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
CABARRUS COUNTY, NC								
71	Arts, entertainment, & recreation	56	133 531	32 451	7 225	759	5.0	.6
711	Performing arts, spectator sports, & related industries	38	127 405	30 587	6 817	583	3.8	.6
7112	Spectator sports	33	124 880	29 898	6 630	556	3.1	.6
71121	Spectator sports	33	124 880	29 898	6 630	556	3.1	.6
711212	Racetracks	3	D	D	D	b	D	D
7112122	Auto racetrack operation	3	D	D	D	b	D	D
711219	Other spectator sports	30	D	D	D	e	D	D
7112191	Professional athletes	3	2 532	729	86	5	D	—
7112192	Racing (except racetrack operation)	27	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	3 251	1 084	331	147	18.5	.2
713940	Fitness & recreational sports centers	10	3 251	1 084	331	147	18.5	.2

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CALDWELL COUNTY, NC								
71	Arts, entertainment, & recreation	13	3 425	910	194	63	98.8	1.2
713	Amusement, gambling, & recreation industries	13	3 425	910	194	63	98.8	1.2
7139	Other amusement & recreation services	13	3 425	910	194	63	98.8	1.2
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
CAMDEN COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARTERET COUNTY, NC								
71	Arts, entertainment, & recreation	47	20 793	4 621	901	303	46.5	.3
713	Amusement, gambling, & recreation industries	44	20 518	4 580	898	302	45.8	.3
7139	Other amusement & recreation services	40	18 410	3 989	853	266	47.0	.4
71393	Marinas	19	11 056	2 038	453	113	34.8	—
713930	Marinas	19	11 056	2 038	453	113	34.8	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	2 996	660	119	46	49.6	2.2
713990	All other amusement & recreation industries	13	2 996	660	119	46	49.6	2.2
CASWELL COUNTY, NC								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
CATAWBA COUNTY, NC								
71	Arts, entertainment, & recreation	42	23 420	7 020	1 209	324	32.5	4.0
711	Performing arts, spectator sports, & related industries	14	11 296	4 633	633	71	26.6	.3
7112	Spectator sports	10	10 463	4 201	586	55	23.5	.3
71121	Spectator sports	10	10 463	4 201	586	55	23.5	.3
711219	Other spectator sports	9	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	12 124	2 387	576	253	38.0	7.5
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	2 161	738	185	119	26.3	12.3
713940	Fitness & recreational sports centers	10	2 161	738	185	119	26.3	12.3
CHATHAM COUNTY, NC								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
CHEROKEE COUNTY, NC								
71	Arts, entertainment, & recreation	6	432	141	21	10	28.2	11.8
CHOWAN COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLAY COUNTY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLEVELAND COUNTY, NC								
71	Arts, entertainment, & recreation	18	4 988	1 405	294	109	52.3	2.8
713	Amusement, gambling, & recreation industries	14	4 659	1 367	288	106	49.0	3.0
7139	Other amusement & recreation services	14	4 659	1 367	288	106	49.0	3.0
COLUMBUS COUNTY, NC								
71	Arts, entertainment, & recreation	9	1 620	336	72	27	83.6	7.8
713	Amusement, gambling, & recreation industries	9	1 620	336	72	27	83.6	7.8

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CRAVEN COUNTY, NC								
71	Arts, entertainment, & recreation	26	9 105	2 695	626	245	31.9	3.2
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	20	8 515	2 590	599	229	31.8	2.6
71391	Golf courses & country clubs	3	5 452	1 928	434	141	—	—
713910	Golf courses & country clubs	3	5 452	1 928	434	141	—	—
71394	Fitness & recreational sports centers	5	1 507	373	99	54	91.5	—
713940	Fitness & recreational sports centers	5	1 507	373	99	54	91.5	—
CUMBERLAND COUNTY, NC								
71	Arts, entertainment, & recreation	48	23 330	7 324	1 742	697	27.0	4.6
711	Performing arts, spectator sports, & related industries	10	3 348	999	236	68	43.2	.1
713	Amusement, gambling, & recreation industries	38	19 982	6 325	1 506	629	24.3	5.3
7131	Amusement parks & arcades	5	4 697	1 977	478	187	5.6	—
71312	Amusement arcades	4	D	D	D	c	D	D
713120	Amusement arcades	4	D	D	D	c	D	D
7139	Other amusement & recreation services	33	15 285	4 348	1 028	442	30.0	6.9
71394	Fitness & recreational sports centers	15	5 806	2 079	468	240	32.2	6.3
713940	Fitness & recreational sports centers	15	5 806	2 079	468	240	32.2	6.3
71395	Bowling centers	6	2 760	810	191	84	23.4	21.1
713950	Bowling centers	6	2 760	810	191	84	23.4	21.1
71399	All other amusement & recreation industries	7	2 877	594	128	33	15.2	3.9
713990	All other amusement & recreation industries	7	2 877	594	128	33	15.2	3.9
CURRITUCK COUNTY, NC								
71	Arts, entertainment, & recreation	16	10 586	1 997	324	115	30.0	5.2
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71391	Golf courses & country clubs	5	6 713	1 124	194	63	16.6	2.1
713910	Golf courses & country clubs	5	6 713	1 124	194	63	16.6	2.1
DARE COUNTY, NC								
71	Arts, entertainment, & recreation	43	20 346	4 699	556	144	18.8	5.9
711	Performing arts, spectator sports, & related industries	4	2 119	1 463	90	8	10.0	—
713	Amusement, gambling, & recreation industries	39	18 227	3 236	466	136	19.8	6.6
7139	Other amusement & recreation services	39	18 227	3 236	466	136	19.8	6.6
71393	Marinas	10	7 875	1 339	184	42	17.6	—
713930	Marinas	10	7 875	1 339	184	42	17.6	—
71399	All other amusement & recreation industries	20	D	D	D	b	D	D
713990	All other amusement & recreation industries	20	D	D	D	b	D	D
DAVIDSON COUNTY, NC								
71	Arts, entertainment, & recreation	21	44 469	11 819	1 975	232	22.7	.2
711	Performing arts, spectator sports, & related industries	7	41 683	10 767	1 754	167	19.1	—
7112	Spectator sports	4	41 165	10 636	1 727	155	18.5	—
71121	Spectator sports	4	41 165	10 636	1 727	155	18.5	—
711219	Other spectator sports	4	41 165	10 636	1 727	155	18.5	—
7112192	Racing (except racetrack operation)	4	41 165	10 636	1 727	155	18.5	—
713	Amusement, gambling, & recreation industries	14	2 786	1 052	221	65	75.3	3.4
7139	Other amusement & recreation services	13	D	D	D	b	D	D
DAVIE COUNTY, NC								
71	Arts, entertainment, & recreation	9	7 388	2 426	474	156	21.9	—
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
DUPLIN COUNTY, NC								
71	Arts, entertainment, & recreation	4	1 558	463	104	75	9.7	—
713	Amusement, gambling, & recreation industries	4	1 558	463	104	75	9.7	—
7139	Other amusement & recreation services	4	1 558	463	104	75	9.7	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DURHAM COUNTY, NC								
71	Arts, entertainment, & recreation	41	19 547	5 342	1 098	405	18.5	4.0
711	Performing arts, spectator sports, & related industries	11	7 854	2 286	402	75	26.6	4.3
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	11 693	3 056	696	330	13.2	3.8
7139	Other amusement & recreation services	24	10 257	2 746	629	287	11.3	3.9
71394	Fitness & recreational sports centers	12	6 365	1 946	455	228	7.4	1.0
713940	Fitness & recreational sports centers	12	6 365	1 946	455	228	7.4	1.0
EDGECOMBE COUNTY, NC								
71	Arts, entertainment, & recreation	5	1 508	390	97	26	10.7	—
FORSYTH COUNTY, NC								
71	Arts, entertainment, & recreation	75	27 170	8 322	1 853	698	28.9	4.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	7	D	D	D	b	D	D
71151	Independent artists, writers, & performers	7	D	D	D	b	D	D
711510	Independent artists, writers, & performers	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	56	19 956	5 986	1 390	613	35.9	4.5
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71391	Golf courses & country clubs	11	7 516	2 168	453	151	42.9	.8
713910	Golf courses & country clubs	11	7 516	2 168	453	151	42.9	.8
71394	Fitness & recreational sports centers	20	4 946	1 524	368	239	52.7	13.4
713940	Fitness & recreational sports centers	20	4 946	1 524	368	239	52.7	13.4
71395	Bowling centers	7	4 135	1 482	404	134	2.8	—
713950	Bowling centers	7	4 135	1 482	404	134	2.8	—
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
FRANKLIN COUNTY, NC								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
GASTON COUNTY, NC								
71	Arts, entertainment, & recreation	33	9 797	3 125	761	321	42.6	6.8
713	Amusement, gambling, & recreation industries	28	9 440	3 038	743	313	44.2	7.0
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 966	569	146	107	78.4	—
713940	Fitness & recreational sports centers	9	1 966	569	146	107	78.4	—
GATES COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRAHAM COUNTY, NC								
71	Arts, entertainment, & recreation	4	594	56	7	3	61.4	—
GRANVILLE COUNTY, NC								
71	Arts, entertainment, & recreation	7	397	204	35	24	74.8	25.2
GREENE COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GUILFORD COUNTY, NC								
71	Arts, entertainment, & recreation	133	95 043	17 874	3 809	1 390	14.7	15.4
711	Performing arts, spectator sports, & related industries	32	56 117	5 238	1 049	277	6.8	16.1
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	10	5 994	1 545	299	48	29.3	.8
71121	Spectator sports	10	5 994	1 545	299	48	29.3	.8
711219	Other spectator sports	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	4	4 721	898	169	22	24.5	—
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	101	38 926	12 636	2 760	1 113	26.0	14.4
7139	Other amusement & recreation services	92	35 786	11 963	2 614	1 030	26.8	15.7
71391	Golf courses & country clubs	18	10 539	4 149	815	252	26.6	31.9
713910	Golf courses & country clubs	18	10 539	4 149	815	252	26.6	31.9
71394	Fitness & recreational sports centers	40	14 045	4 387	993	522	27.4	4.0
713940	Fitness & recreational sports centers	40	14 045	4 387	993	522	27.4	4.0
7139405	Roller skating rinks	6	3 244	884	211	175	60.1	—
71395	Bowling centers	5	5 106	1 702	461	146	—	18.1
713950	Bowling centers	5	5 106	1 702	461	146	—	18.1
71399	All other amusement & recreation industries	28	D	D	D	c	D	D
713990	All other amusement & recreation industries	28	D	D	D	c	D	D
HALIFAX COUNTY, NC								
71	Arts, entertainment, & recreation	11	1 870	480	109	68	76.3	11.3
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
HARNETT COUNTY, NC								
71	Arts, entertainment, & recreation	13	3 188	807	184	54	54.5	3.0
713	Amusement, gambling, & recreation industries	13	3 188	807	184	54	54.5	3.0
7139	Other amusement & recreation services	12	D	D	D	b	D	D
HAYWOOD COUNTY, NC								
71	Arts, entertainment, & recreation	13	8 467	3 008	789	358	3.4	1.4
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
HENDERSON COUNTY, NC								
71	Arts, entertainment, & recreation	22	19 067	7 376	1 297	329	9.0	5.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711219	Other spectator sports	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71391	Golf courses & country clubs	7	7 077	3 406	625	203	7.1	12.6
713910	Golf courses & country clubs	7	7 077	3 406	625	203	7.1	12.6
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	2 314	883	193	43	17.7	2.3
713990	All other amusement & recreation industries	6	2 314	883	193	43	17.7	2.3
HERTFORD COUNTY, NC								
71	Arts, entertainment, & recreation	5	487	177	43	23	81.9	12.7
HOKE COUNTY, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HYDE COUNTY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
IREDELL COUNTY, NC								
71	Arts, entertainment, & recreation	61	123 308	32 388	7 470	802	7.8	3.4
711	Performing arts, spectator sports, & related industries	37	114 508	30 051	7 032	613	6.5	1.6
7112	Spectator sports	32	111 652	29 093	6 836	576	6.3	.5
71121	Spectator sports	32	111 652	29 093	6 836	576	6.3	.5
711219	Other spectator sports	30	D	D	D	f	D	D
7112192	Racing (except racetrack operation)	29	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 625	417	93	56	13.0	78.2
713940	Fitness & recreational sports centers	8	1 625	417	93	56	13.0	78.2
JACKSON COUNTY, NC								
71	Arts, entertainment, & recreation	9	3 817	1 110	72	51	42.1	.9
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
JOHNSTON COUNTY, NC								
71	Arts, entertainment, & recreation	23	8 304	1 925	304	124	33.4	4.2
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
LEE COUNTY, NC								
71	Arts, entertainment, & recreation	15	3 851	1 222	272	109	13.5	3.1
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 398	437	98	50	25.3	2.6
713940	Fitness & recreational sports centers	7	1 398	437	98	50	25.3	2.6
LENOIR COUNTY, NC								
71	Arts, entertainment, & recreation	20	3 943	1 082	200	84	61.5	27.9
713	Amusement, gambling, & recreation industries	17	2 942	779	160	68	48.4	37.5
7139	Other amusement & recreation services	12	D	D	D	b	D	D
LINCOLN COUNTY, NC								
71	Arts, entertainment, & recreation	26	15 482	3 728	681	134	22.0	2.4
711	Performing arts, spectator sports, & related industries	14	8 689	2 311	390	59	17.1	1.8
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	6 793	1 417	291	75	28.3	3.1
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71393	Marinas	3	D	D	D	a	D	D
713930	Marinas	3	D	D	D	a	D	D
MCDOWELL COUNTY, NC								
71	Arts, entertainment, & recreation	7	1 856	834	208	54	49.1	1.8
MACON COUNTY, NC								
71	Arts, entertainment, & recreation	12	7 227	2 728	475	171	30.8	—
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71391	Golf courses & country clubs	5	5 529	2 139	301	62	30.8	—
713910	Golf courses & country clubs	5	5 529	2 139	301	62	30.8	—
MADISON COUNTY, NC								
71	Arts, entertainment, & recreation	5	1 866	452	131	152	8.6	—
713	Amusement, gambling, & recreation industries	5	1 866	452	131	152	8.6	—
7139	Other amusement & recreation services	5	1 866	452	131	152	8.6	—
MARTIN COUNTY, NC								
71	Arts, entertainment, & recreation	5	429	96	19	13	29.8	70.2

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							From administrative records ¹	Estimated ²
MECKLENBURG COUNTY, NC								
71	Arts, entertainment, & recreation	208	439 829	150 187	29 929	4 286	7.0	3.4
711	Performing arts, spectator sports, & related industries	71	297 579	110 180	21 911	662	4.1	.9
7111	Performing arts companies	11	2 751	1 107	170	23	74.0	.3
7112	Spectator sports	20	190 592	100 908	20 198	462	2.4	.1
71121	Spectator sports	20	190 592	100 908	20 198	462	2.4	.1
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	17	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	13	94 875	5 463	908	100	3.7	.6
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers	19	6 080	1 257	284	36	31.6	9.7
71151	Independent artists, writers, & performers	19	6 080	1 257	284	36	31.6	9.7
711510	Independent artists, writers, & performers	19	6 080	1 257	284	36	31.6	9.7
713	Amusement, gambling, & recreation industries	136	D	D	D	h	D	D
7131	Amusement parks & arcades	11	60 940	18 166	3 316	1 788	1.1	7.9
71311	Amusement & theme parks	3	D	D	D	g	D	D
713110	Amusement & theme parks	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	g	D	D
71312	Amusement arcades	8	D	D	D	c	D	D
713120	Amusement arcades	8	D	D	D	c	D	D
7139	Other amusement & recreation services	123	D	D	D	g	D	D
71391	Golf courses & country clubs	25	37 191	10 650	2 126	728	12.1	7.4
713910	Golf courses & country clubs	25	37 191	10 650	2 126	728	12.1	7.4
71394	Fitness & recreational sports centers	51	20 456	5 943	1 354	702	26.2	8.3
713940	Fitness & recreational sports centers	51	20 456	5 943	1 354	702	26.2	8.3
7139405	Roller skating rinks	5	2 268	595	125	111	21.3	—
71395	Bowling centers	6	5 748	1 550	520	161	14.6	22.9
713950	Bowling centers	6	5 748	1 550	520	161	14.6	22.9
71399	All other amusement & recreation industries	33	D	D	D	c	D	D
713990	All other amusement & recreation industries	33	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D
MITCHELL COUNTY, NC								
71	Arts, entertainment, & recreation	3	1 665	605	74	22	D	45.2
MONTGOMERY COUNTY, NC								
71	Arts, entertainment, & recreation	4	2 674	364	51	16	87.5	2.9
713	Amusement, gambling, & recreation industries	4	2 674	364	51	16	87.5	2.9
7139	Other amusement & recreation services	4	2 674	364	51	16	87.5	2.9
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
MOORE COUNTY, NC								
71	Arts, entertainment, & recreation	32	42 373	13 924	3 156	925	22.9	.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71391	Golf courses & country clubs	20	35 974	13 111	2 958	876	9.8	.1
713910	Golf courses & country clubs	20	35 974	13 111	2 958	876	9.8	.1
NASH COUNTY, NC								
71	Arts, entertainment, & recreation	19	3 547	1 270	317	106	36.1	1.1
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
NEW HANOVER COUNTY, NC								
71	Arts, entertainment, & recreation	70	29 398	8 465	1 584	643	17.2	11.3
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	56	24 690	7 281	1 441	594	20.3	6.5
7139	Other amusement & recreation services	47	21 493	6 085	1 323	500	21.2	6.8
71393	Marinas	13	8 164	1 867	344	77	19.2	—
713930	Marinas	13	8 164	1 867	344	77	19.2	—
71394	Fitness & recreational sports centers	18	D	D	D	e	D	D
713940	Fitness & recreational sports centers	18	D	D	D	e	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ONSLOW COUNTY, NC								
71	Arts, entertainment, & recreation	33	11 993	2 875	604	277	25.1	9.3
713	Amusement, gambling, & recreation industries	30	11 797	2 843	599	274	25.5	7.8
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	1 649	444	104	73	57.7	37.7
713940	Fitness & recreational sports centers	8	1 649	444	104	73	57.7	37.7
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
ORANGE COUNTY, NC								
71	Arts, entertainment, & recreation	31	11 067	2 809	648	309	32.4	21.0
711	Performing arts, spectator sports, & related industries	14	3 525	806	191	24	81.7	2.4
713	Amusement, gambling, & recreation industries	17	7 542	2 003	457	285	9.3	29.7
7139	Other amusement & recreation services	17	7 542	2 003	457	285	9.3	29.7
71394	Fitness & recreational sports centers	11	5 323	1 326	325	235	7.2	31.3
713940	Fitness & recreational sports centers	11	5 323	1 326	325	235	7.2	31.3
PAMLICO COUNTY, NC								
71	Arts, entertainment, & recreation	9	2 472	1 092	239	37	80.5	—
713	Amusement, gambling, & recreation industries	9	2 472	1 092	239	37	80.5	—
7139	Other amusement & recreation services	9	2 472	1 092	239	37	80.5	—
PASQUOTANK COUNTY, NC								
71	Arts, entertainment, & recreation	6	1 194	278	55	43	65.6	34.4
PENDER COUNTY, NC								
71	Arts, entertainment, & recreation	8	3 709	880	165	57	36.2	47.9
713	Amusement, gambling, & recreation industries	8	3 709	880	165	57	36.2	47.9
7139	Other amusement & recreation services	6	D	D	D	b	D	D
PERQUIMANS COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PERSON COUNTY, NC								
71	Arts, entertainment, & recreation	7	354	92	8	4	80.5	19.5
PITT COUNTY, NC								
71	Arts, entertainment, & recreation	39	14 328	4 797	1 011	468	45.6	29.0
713	Amusement, gambling, & recreation industries	37	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	3 268	1 061	228	156	30.9	56.4
713940	Fitness & recreational sports centers	13	3 268	1 061	228	156	30.9	56.4
71399	All other amusement & recreation industries	11	2 201	513	109	69	82.4	9.0
713990	All other amusement & recreation industries	11	2 201	513	109	69	82.4	9.0
POLK COUNTY, NC								
71	Arts, entertainment, & recreation	4	946	315	67	23	11.4	15.8
RANDOLPH COUNTY, NC								
71	Arts, entertainment, & recreation	31	29 907	8 223	1 935	338	26.2	2.1
711	Performing arts, spectator sports, & related industries	11	21 709	5 649	1 387	139	15.2	—
7112	Spectator sports	11	21 709	5 649	1 387	139	15.2	—
71121	Spectator sports	11	21 709	5 649	1 387	139	15.2	—
711219	Other spectator sports	9	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
RICHMOND COUNTY, NC								
71	Arts, entertainment, & recreation	10	5 925	841	203	64	5.6	1.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROBESON COUNTY, NC								
71	Arts, entertainment, & recreation	13	2 667	739	161	83	83.8	1.6
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
ROCKINGHAM COUNTY, NC								
71	Arts, entertainment, & recreation	18	5 219	1 541	361	135	53.0	.8
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
ROWAN COUNTY, NC								
71	Arts, entertainment, & recreation	34	17 504	4 834	1 234	298	36.7	1.3
711	Performing arts, spectator sports, & related industries	11	8 619	2 323	666	86	41.4	—
7112	Spectator sports	9	D	D	D	b	D	D
71121	Spectator sports	9	D	D	D	b	D	D
711219	Other spectator sports	9	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	8 885	2 511	568	212	32.2	2.6
7139	Other amusement & recreation services	23	8 885	2 511	568	212	32.2	2.6
71394	Fitness & recreational sports centers	10	1 446	449	100	78	65.4	1.7
713940	Fitness & recreational sports centers	10	1 446	449	100	78	65.4	1.7
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
RUTHERFORD COUNTY, NC								
71	Arts, entertainment, & recreation	18	13 113	3 665	853	254	15.8	9.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
SAMPSON COUNTY, NC								
71	Arts, entertainment, & recreation	10	1 267	321	62	24	63.5	4.9
SCOTLAND COUNTY, NC								
71	Arts, entertainment, & recreation	9	1 752	655	174	66	72.2	13.6
STANLY COUNTY, NC								
71	Arts, entertainment, & recreation	11	2 756	725	137	53	56.7	43.3
713	Amusement, gambling, & recreation industries	11	2 756	725	137	53	56.7	43.3
7139	Other amusement & recreation services	10	D	D	D	b	D	D
STOKES COUNTY, NC								
71	Arts, entertainment, & recreation	6	1 247	190	35	16	87.1	12.9
SURRY COUNTY, NC								
71	Arts, entertainment, & recreation	16	4 240	1 112	221	107	43.0	.9
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
SWAIN COUNTY, NC								
71	Arts, entertainment, & recreation	17	27 263	7 063	598	181	3.1	48.1
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	c	D	D
713990	All other amusement & recreation industries	9	D	D	D	c	D	D
TRANSYLVANIA COUNTY, NC								
71	Arts, entertainment, & recreation	9	5 812	2 081	348	156	17.1	—
713	Amusement, gambling, & recreation industries	9	5 812	2 081	348	156	17.1	—
7139	Other amusement & recreation services	9	5 812	2 081	348	156	17.1	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TYRRELL COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION COUNTY, NC								
71	Arts, entertainment, & recreation	20	3 841	1 145	235	94	43.3	16.4
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
VANCE COUNTY, NC								
71	Arts, entertainment, & recreation	9	5 321	1 261	278	102	59.2	—
713	Amusement, gambling, & recreation industries	9	5 321	1 261	278	102	59.2	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
WAKE COUNTY, NC								
71	Arts, entertainment, & recreation	177	103 805	25 308	5 537	2 461	24.0	5.2
711	Performing arts, spectator sports, & related industries	45	D	D	D	f	D	D
7112	Spectator sports	8	4 058	1 473	406	108	15.0	—
71121	Spectator sports	8	4 058	1 473	406	108	15.0	—
7113	Promoters of performing arts, sports, & similar events	5	20 475	1 261	144	578	9.6	3.1
71132	Promoters of performing arts, sports, & similar events w/o facil	5	20 475	1 261	144	578	9.6	3.1
711320	Promoters of performing arts, sports, & similar events w/o facil	5	20 475	1 261	144	578	9.6	3.1
713	Amusement, gambling, & recreation industries	130	72 157	20 811	4 502	1 675	28.6	5.2
7139	Other amusement & recreation services	125	D	D	D	g	D	D
71391	Golf courses & country clubs	18	32 509	9 402	1 786	561	22.8	—
713910	Golf courses & country clubs	18	32 509	9 402	1 786	561	22.8	—
71394	Fitness & recreational sports centers	62	23 826	7 365	1 769	731	33.9	11.5
713940	Fitness & recreational sports centers	62	23 826	7 365	1 769	731	33.9	11.5
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	6	5 565	1 816	454	179	—	—
713950	Bowling centers	6	5 565	1 816	454	179	—	—
71399	All other amusement & recreation industries	37	D	D	D	c	D	D
713990	All other amusement & recreation industries	37	D	D	D	c	D	D
WARREN COUNTY, NC								
71	Arts, entertainment, & recreation	3	1 328	511	95	28	—	21.0
WASHINGTON COUNTY, NC								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
WATAUGA COUNTY, NC								
71	Arts, entertainment, & recreation	30	25 648	8 131	2 196	475	10.6	2.3
713	Amusement, gambling, & recreation industries	25	24 426	7 916	2 151	456	9.3	.7
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	2 162	962	147	83	42.2	—
713940	Fitness & recreational sports centers	7	2 162	962	147	83	42.2	—
71399	All other amusement & recreation industries	10	1 705	323	53	25	60.2	10.4
713990	All other amusement & recreation industries	10	1 705	323	53	25	60.2	10.4
WAYNE COUNTY, NC								
71	Arts, entertainment, & recreation	17	4 080	1 124	263	126	30.4	33.4
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
WILKES COUNTY, NC								
71	Arts, entertainment, & recreation	12	1 545	337	63	26	58.1	41.9
WILSON COUNTY, NC								
71	Arts, entertainment, & recreation	17	5 812	1 392	280	146	42.5	15.4
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
YADKIN COUNTY, NC								
71	Arts, entertainment, & recreation	5	670	188	46	15	98.2	1.8
YANCEY COUNTY, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN, NC								
71	Arts, entertainment, & recreation	4	3 664	949	224	88	11.5	—
713	Amusement, gambling, & recreation industries	4	3 664	949	224	88	11.5	—
7139	Other amusement & recreation services	4	3 664	949	224	88	11.5	—
AHOSKIE, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ALBEMARLE, NC								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
ANDREWS, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ANGIER, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
APEX, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ARCHDALE, NC *								
71	Arts, entertainment, & recreation	6	2 072	347	92	28	100.0	—
ARCHDALE, NC (RANDOLPH COUNTY PART) *								
71	Arts, entertainment, & recreation	6	2 072	347	92	28	100.0	—
ASHEBORO, NC								
71	Arts, entertainment, & recreation	4	1 340	423	114	48	25.1	4.9

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ASHEVILLE, NC								
71	Arts, entertainment, & recreation	38	51 329	15 608	3 330	788	9.0	3.4
711	Performing arts, spectator sports, & related industries	15	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
7112	Spectator sports	6	3 179	501	92	10	30.9	26.5
71121	Spectator sports	6	3 179	501	92	10	30.9	26.5
712	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
71211	Museums	2	D	D	D	e	D	D
712110	Museums	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	3 478	1 175	306	157	54.2	4.2
713940	Fitness & recreational sports centers	7	3 478	1 175	306	157	54.2	4.2
AYDEN, NC								
71	Arts, entertainment, & recreation	3	147	88	15	8	66.0	34.0
BEAUFORT, NC								
71	Arts, entertainment, & recreation	8	2 494	405	80	30	38.3	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BELMONT, NC								
71	Arts, entertainment, & recreation	4	526	150	31	22	91.4	—
BENSON, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BLACK MOUNTAIN, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOONE, NC								
71	Arts, entertainment, & recreation	12	7 764	2 477	398	154	12.9	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
BREVARD, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BURLINGTON, NC								
71	Arts, entertainment, & recreation	11	3 838	1 070	198	114	69.5	—
713	Amusement, gambling, & recreation industries	8	3 161	724	156	108	82.0	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
CAROLINA BEACH, NC								
71	Arts, entertainment, & recreation	8	1 699	762	48	27	5.4	8.9
CARRBORO, NC								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CARY, NC *								
71	Arts, entertainment, & recreation	25	22 091	7 020	1 541	472	24.3	2.1
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	14	D	D	D	c	D	D
713940	Fitness & recreational sports centers	14	D	D	D	c	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
CARY, NC (WAKE COUNTY PART) *								
71	Arts, entertainment, & recreation	25	22 091	7 020	1 541	472	24.3	2.1
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	14	D	D	D	c	D	D
713940	Fitness & recreational sports centers	14	D	D	D	c	D	D
CHAPEL HILL, NC *								
71	Arts, entertainment, & recreation	20	5 054	1 439	333	165	33.5	15.5
711	Performing arts, spectator sports, & related industries	9	1 716	639	158	12	62.4	4.8
713	Amusement, gambling, & recreation industries	11	3 338	800	175	153	18.7	21.0
7139	Other amusement & recreation services	11	3 338	800	175	153	18.7	21.0
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
CHAPEL HILL, NC (ORANGE COUNTY PART) *								
71	Arts, entertainment, & recreation	20	5 054	1 439	333	165	33.5	15.5
711	Performing arts, spectator sports, & related industries	9	1 716	639	158	12	62.4	4.8
713	Amusement, gambling, & recreation industries	11	3 338	800	175	153	18.7	21.0
7139	Other amusement & recreation services	11	3 338	800	175	153	18.7	21.0
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
CHARLOTTE, NC								
71	Arts, entertainment, & recreation	154	341 549	123 011	24 725	1 896	6.4	4.1
711	Performing arts, spectator sports, & related industries	57	280 979	107 382	21 457	596	3.5	.9
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	13	175 537	98 311	19 762	411	1.9	.1
71121	Spectator sports	13	175 537	98 311	19 762	411	1.9	.1
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	10	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	7	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	D	D	D	b	D	D
71151	Independent artists, writers, & performers	15	D	D	D	b	D	D
711510	Independent artists, writers, & performers	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	97	60 570	15 629	3 268	1 300	19.7	19.2
7131	Amusement parks & arcades	6	D	D	D	c	D	D
71312	Amusement arcades	5	D	D	D	c	D	D
713120	Amusement arcades	5	D	D	D	c	D	D
7139	Other amusement & recreation services	89	D	D	D	g	D	D
71391	Golf courses & country clubs	13	19 096	5 291	1 091	339	5.9	14.3
713910	Golf courses & country clubs	13	19 096	5 291	1 091	339	5.9	14.3
71394	Fitness & recreational sports centers	37	15 924	4 584	1 060	580	24.5	9.5
713940	Fitness & recreational sports centers	37	15 924	4 584	1 060	580	24.5	9.5
7139405	Roller skating rinks	5	2 268	595	125	111	21.3	—
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	28	D	D	D	c	D	D
713990	All other amusement & recreation industries	28	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D
CHINA GROVE, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLAYTON, NC								
71	Arts, entertainment, & recreation	6	3 200	1 095	136	53	3.7	—
713	Amusement, gambling, & recreation industries	6	3 200	1 095	136	53	3.7	—
7139	Other amusement & recreation services	6	3 200	1 095	136	53	3.7	—
CLEMMONS, NC								
71	Arts, entertainment, & recreation	3	536	292	70	23	100.0	—

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
CLINTON, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CONCORD, NC								
71	Arts, entertainment, & recreation	19	34 744	6 811	1 579	248	2.6	—
711	Performing arts, spectator sports, & related industries	9	31 585	5 793	1 358	131	.5	—
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	3 159	1 018	221	117	23.6	—
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
CONOVER, NC								
71	Arts, entertainment, & recreation	5	5 710	2 733	182	24	1.8	.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	a	D	D
CORNELIUS, NC								
71	Arts, entertainment, & recreation	6	3 749	823	212	71	31.4	2.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
DAVIDSON, NC *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DAVIDSON, NC (MECKLENBURG COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DUNN, NC								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
DURHAM, NC *								
71	Arts, entertainment, & recreation	31	17 346	4 824	979	363	18.0	3.2
711	Performing arts, spectator sports, & related industries	11	7 854	2 286	402	75	26.6	4.3
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	9 492	2 538	577	288	10.8	2.3
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
DURHAM, NC (DURHAM COUNTY PART) *								
71	Arts, entertainment, & recreation	31	17 346	4 824	979	363	18.0	3.2
711	Performing arts, spectator sports, & related industries	11	7 854	2 286	402	75	26.6	4.3
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	9 492	2 538	577	288	10.8	2.3
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
EDEN, NC								
71	Arts, entertainment, & recreation	5	1 046	272	72	30	20.2	—
ELIZABETH CITY, NC *								
71	Arts, entertainment, & recreation	4	817	221	42	40	49.7	50.3

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							From administrative records ¹	Estimated ²
	ELIZABETH CITY, NC (CAMDEN COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ELIZABETH CITY, NC (PASQUOTANK COUNTY PART) *							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	ELIZABETH TOWN, NC							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	EMERALD ISLE, NC							
71	Arts, entertainment, & recreation	7	1 554	301	64	18	48.1	4.2
713	Amusement, gambling, & recreation industries	7	1 554	301	64	18	48.1	4.2
	ENFIELD, NC							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	FAIRMONT, NC							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	FAYETTEVILLE, NC							
71	Arts, entertainment, & recreation	35	18 689	6 069	1 475	601	27.4	3.8
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	f	D	D
7131	Amusement parks & arcades	5	4 697	1 977	478	187	5.6	—
71312	Amusement arcades	4	D	D	D	c	D	D
713120	Amusement arcades	4	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
	FLETCHER, NC							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	FOREST CITY, NC							
71	Arts, entertainment, & recreation	11	4 228	765	206	75	25.8	20.8
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
	FRANKLIN, NC							
71	Arts, entertainment, & recreation	3	1 245	511	147	80	D	—
	FUQUAY-VARINA, NC							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	GARNER, NC							
71	Arts, entertainment, & recreation	5	891	190	27	13	65.0	12.6
	GASTONIA, NC							
71	Arts, entertainment, & recreation	16	5 007	1 392	342	179	53.0	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
	GOLDSBORO, NC							
71	Arts, entertainment, & recreation	11	3 392	979	235	111	17.2	39.2
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
GRAHAM, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRANITE FALLS, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GREENSBORO, NC								
71	Arts, entertainment, & recreation	76	29 028	8 986	2 017	727	20.2	14.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	58	D	D	D	f	D	D
7139	Other amusement & recreation services	51	D	D	D	f	D	D
71394	Fitness & recreational sports centers	30	11 064	3 487	778	387	30.4	5.1
713940	Fitness & recreational sports centers	30	11 064	3 487	778	387	30.4	5.1
7139405	Roller skating rinks	4	D	D	D	c	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	14	3 175	973	210	58	27.8	23.2
713990	All other amusement & recreation industries	14	3 175	973	210	58	27.8	23.2
GREENVILLE, NC								
71	Arts, entertainment, & recreation	29	12 170	4 199	878	410	38.1	32.9
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
HAMLET, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAVELOCK, NC								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
HENDERSON, NC								
71	Arts, entertainment, & recreation	4	1 003	286	70	35	32.1	—
HENDERSONVILLE, NC								
71	Arts, entertainment, & recreation	10	5 085	2 604	579	147	15.2	2.0
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
HICKORY, NC *								
71	Arts, entertainment, & recreation	18	9 021	2 067	464	194	63.0	9.6
711	Performing arts, spectator sports, & related industries	5	2 558	686	144	38	100.0	—
713	Amusement, gambling, & recreation industries	13	6 463	1 381	320	156	48.3	13.3
7139	Other amusement & recreation services	13	6 463	1 381	320	156	48.3	13.3
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
HICKORY, NC (CATAWBA COUNTY PART) *								
71	Arts, entertainment, & recreation	18	9 021	2 067	464	194	63.0	9.6
711	Performing arts, spectator sports, & related industries	5	2 558	686	144	38	100.0	—
713	Amusement, gambling, & recreation industries	13	6 463	1 381	320	156	48.3	13.3
7139	Other amusement & recreation services	13	6 463	1 381	320	156	48.3	13.3
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
HIGH POINT, NC *								
71	Arts, entertainment, & recreation	23	47 705	4 453	908	347	1.8	14.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
HIGH POINT, NC (GUILFORD COUNTY PART) *								
71	Arts, entertainment, & recreation	23	47 705	4 453	908	347	1.8	14.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
HILLSBOROUGH, NC								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
HOLLY SPRINGS, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOPE MILLS, NC								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HUNTERSVILLE, NC								
71	Arts, entertainment, & recreation	6	4 679	1 782	343	101	36.2	8.4
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
JACKSONVILLE, NC								
71	Arts, entertainment, & recreation	16	4 027	1 089	270	123	18.9	25.5
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
JAMESTOWN, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
KANNAPOLIS, NC *								
71	Arts, entertainment, & recreation	10	7 542	2 602	676	155	29.5	-
711	Performing arts, spectator sports, & related industries	4	2 562	949	222	24	76.6	-
713	Amusement, gambling, & recreation industries	6	4 980	1 653	454	131	5.2	-
7139	Other amusement & recreation services	6	4 980	1 653	454	131	5.2	-
KANNAPOLIS, NC (CABARRUS COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	2 562	949	222	24	76.6	-

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							From administrative records ¹	Estimated ²
KANNAPOLIS, NC (ROWAN COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
KERNERSVILLE, NC *								
71	Arts, entertainment, & recreation	8	2 910	873	201	97	38.8	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
KERNERSVILLE, NC (FORSYTH COUNTY PART) *								
71	Arts, entertainment, & recreation	8	2 910	873	201	97	38.8	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
KILL DEVIL HILLS, NC								
71	Arts, entertainment, & recreation	3	1 189	193	30	11	D	15.1
KING, NC *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KING, NC (STOKES COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KINGS MOUNTAIN, NC *								
71	Arts, entertainment, & recreation	5	1 554	567	113	37	95.2	4.8
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
KINGS MOUNTAIN, NC (CLEVELAND COUNTY PART) *								
71	Arts, entertainment, & recreation	5	1 554	567	113	37	95.2	4.8
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
KINSTON, NC								
71	Arts, entertainment, & recreation	11	2 414	601	100	50	53.9	39.4
LAURINBURG, NC								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
LENOIR, NC								
71	Arts, entertainment, & recreation	6	1 426	463	98	30	97.1	2.9
LEWISVILLE, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEXINGTON, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LINCOLNTON, NC								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
LONG BEACH, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LONG VIEW, NC *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LONG VIEW, NC (CATAWBA COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOUISBURG, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LUMBERTON, NC								
71	Arts, entertainment, & recreation	5	1 468	323	82	31	100.0	—
MARION, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MATTHEWS, NC								
71	Arts, entertainment, & recreation	8	2 457	713	128	55	27.9	8.2
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MEBANE, NC *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MEBANE, NC (ALAMANCE COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MINT HILL, NC								
71	Arts, entertainment, & recreation	4	1 286	280	97	49	74.9	25.1
MOCKSVILLE, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONROE, NC								
71	Arts, entertainment, & recreation	9	1 719	533	123	65	70.6	13.4
MOORESVILLE, NC								
71	Arts, entertainment, & recreation	29	80 095	23 846	5 896	489	8.2	2.0
711	Performing arts, spectator sports, & related industries	25	78 453	23 552	5 829	460	8.3	2.0
7112	Spectator sports	21	D	D	D	e	D	D
71121	Spectator sports	21	D	D	D	e	D	D
711219	Other spectator sports	21	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	21	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	1 642	294	67	29	6.7	—
7139	Other amusement & recreation services	4	1 642	294	67	29	6.7	—
MOREHEAD CITY, NC								
71	Arts, entertainment, & recreation	11	3 846	1 054	191	66	70.6	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
MORGANTON, NC								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MOUNT AIRY, NC								
71	Arts, entertainment, & recreation	5	1 077	200	36	29	73.2	3.6
MOUNT HOLLY, NC								
71	Arts, entertainment, & recreation	3	829	157	44	31	85.9	14.1
MURFREESBORO, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW BERN, NC								
71	Arts, entertainment, & recreation	12	4 577	1 327	313	111	33.9	1.0
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
NEWTON, NC								
71	Arts, entertainment, & recreation	5	2 112	309	96	46	46.7	—
713	Amusement, gambling, & recreation industries	5	2 112	309	96	46	46.7	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
NORTH WILKESBORO, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OXFORD, NC								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
PINEHURST, NC								
71	Arts, entertainment, & recreation	9	18 925	5 999	1 357	375	22.3	.2
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	6	D	D	D	e	D	D
713910	Golf courses & country clubs	6	D	D	D	e	D	D
PINEVILLE, NC								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
PLYMOUTH, NC								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
RAEFORD, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RALEIGH, NC								
71	Arts, entertainment, & recreation	95	39 910	10 570	2 410	899	27.1	9.5
711	Performing arts, spectator sports, & related industries	28	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	66	32 452	8 595	1 958	777	29.3	6.6
7139	Other amusement & recreation services	64	D	D	D	f	D	D
71391	Golf courses & country clubs	7	11 447	2 339	491	189	33.1	—
713910	Golf courses & country clubs	7	11 447	2 339	491	189	33.1	—
71394	Fitness & recreational sports centers	34	14 659	4 495	1 079	397	25.1	9.8
713940	Fitness & recreational sports centers	34	14 659	4 495	1 079	397	25.1	9.8
7139405	Roller skating rinks	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	18	D	D	D	b	D	D
713990	All other amusement & recreation industries	18	D	D	D	b	D	D
RED SPRINGS, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
REIDSVILLE, NC								
71	Arts, entertainment, & recreation	8	1 993	582	144	54	55.2	2.1
713	Amusement, gambling, & recreation industries	8	1 993	582	144	54	55.2	2.1
7139	Other amusement & recreation services	7	D	D	D	b	D	D
ROANOKE RAPIDS, NC								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
ROCKINGHAM, NC								
71	Arts, entertainment, & recreation	4	416	92	23	12	71.6	—

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							From administrative records ¹	Estimated ²
ROCKY MOUNT, NC *								
71	Arts, entertainment, & recreation	15	3 805	1 333	337	100	19.1	.1
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	1 630	445	109	26	14.0	—
713990	All other amusement & recreation industries	4	1 630	445	109	26	14.0	—
ROCKY MOUNT, NC (EDGEcombe COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ROCKY MOUNT, NC (NASH COUNTY PART) *								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
ROXBORO, NC								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
RUTHERFORDTON, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SALISBURY, NC								
71	Arts, entertainment, & recreation	12	2 961	729	159	79	63.0	7.9
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
SANFORD, NC								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SELMA, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
SHELBY, NC								
71	Arts, entertainment, & recreation	5	1 386	301	70	34	21.6	—
SILER CITY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SMITHFIELD, NC								
71	Arts, entertainment, & recreation	4	657	88	17	4	68.3	31.7
SOUTHERN PINES, NC								
71	Arts, entertainment, & recreation	8	12 432	4 645	1 069	269	14.1	—
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	4	12 143	4 624	1 067	262	13.1	—
713910	Golf courses & country clubs	4	12 143	4 624	1 067	262	13.1	—
SOUTHPORT, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
STANLEY, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
STATESVILLE, NC								
71	Arts, entertainment, & recreation	9	12 928	3 728	686	96	5.3	1.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711219	Other spectator sports	3	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
STOKESDALE, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TARBORO, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
THOMASVILLE, NC *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	b	D	D
THOMASVILLE, NC (DAVIDSON COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	b	D	D
TRENT WOODS, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TROY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAKE FOREST, NC								
71	Arts, entertainment, & recreation	4	2 742	565	116	41	83.1	—
713	Amusement, gambling, & recreation industries	4	2 742	565	116	41	83.1	—
7139	Other amusement & recreation services	4	2 742	565	116	41	83.1	—
WALLACE, NC *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WALLACE, NC (DUPLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WASHINGTON, NC								
71	Arts, entertainment, & recreation	5	730	191	36	27	91.9	8.1
WAYNESVILLE, NC								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WEDDINGTON, NC *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEDDINGTON, NC (UNION COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WHITEVILLE, NC								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
WILKESBORO, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILLIAMSTON, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILMINGTON, NC								
71	Arts, entertainment, & recreation	38	16 439	4 990	1 051	467	17.1	17.6
711	Performing arts, spectator sports, & related industries	8	3 328	546	83	31	.9	50.8
713	Amusement, gambling, & recreation industries	30	13 111	4 444	968	436	21.3	9.1
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	5 353	1 740	428	239	16.0	19.8
713940	Fitness & recreational sports centers	14	5 353	1 740	428	239	16.0	19.8
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
WILSON, NC								
71	Arts, entertainment, & recreation	11	2 886	809	180	89	54.8	13.9
713	Amusement, gambling, & recreation industries	11	2 886	809	180	89	54.8	13.9
7139	Other amusement & recreation services	10	D	D	D	b	D	D
WINGATE, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WINSTON-SALEM, NC								
71	Arts, entertainment, & recreation	45	18 031	5 561	1 232	451	21.4	7.4
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers	6	D	D	D	b	D	D
71151	Independent artists, writers, & performers	6	D	D	D	b	D	D
711510	Independent artists, writers, & performers	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	12 163	3 533	841	384	28.8	7.4
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	3 814	1 147	274	185	49.1	17.3
713940	Fitness & recreational sports centers	13	3 814	1 147	274	185	49.1	17.3
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
WINTERVILLE, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WOODFIN, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WRIGHTSVILLE BEACH, NC								
71	Arts, entertainment, & recreation	3	4 442	919	140	28	—	—
713	Amusement, gambling, & recreation industries	3	4 442	919	140	28	—	—
7139	Other amusement & recreation services	3	4 442	919	140	28	—	—
71393	Marinas	3	4 442	919	140	28	—	—
713930	Marinas	3	4 442	919	140	28	—	—
YADKINVILLE, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ZEBULON, NC								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF ALAMANCE COUNTY, NC								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
BALANCE OF ALEXANDER COUNTY, NC								
71	Arts, entertainment, & recreation	13	2 650	839	133	38	11.2	37.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	a	D	D
BALANCE OF ALLEGHANY COUNTY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ANSON COUNTY, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF ASHE COUNTY, NC								
71	Arts, entertainment, & recreation	4	395	118	3	1	80.0	—
BALANCE OF AVERY COUNTY, NC								
71	Arts, entertainment, & recreation	8	16 684	5 886	1 508	214	4.4	—
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
BALANCE OF BEAUFORT COUNTY, NC								
71	Arts, entertainment, & recreation	7	630	162	25	14	28.9	—
BALANCE OF BERTIE COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BLADEN COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BRUNSWICK COUNTY, NC								
71	Arts, entertainment, & recreation	27	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	f	D	D
7139	Other amusement & recreation services	24	D	D	D	f	D	D
71391	Golf courses & country clubs	12	D	D	D	e	D	D
713910	Golf courses & country clubs	12	D	D	D	e	D	D
BALANCE OF BUNCOMBE COUNTY, NC								
71	Arts, entertainment, & recreation	28	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
7112	Spectator sports	4	2 886	581	191	34	4.0	—
71121	Spectator sports	4	2 886	581	191	34	4.0	—
711219	Other spectator sports	4	2 886	581	191	34	4.0	—
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BALANCE OF BURKE COUNTY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CABARRUS COUNTY, NC								
71	Arts, entertainment, & recreation	32	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	25	93 258	23 845	5 237	428	2.9	.9
7112	Spectator sports	23	D	D	D	e	D	D
71121	Spectator sports	23	D	D	D	e	D	D
711219	Other spectator sports	22	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	20	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF CALDWELL COUNTY, NC								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF CARTERET COUNTY, NC								
71	Arts, entertainment, & recreation	21	12 899	2 861	566	189	40.8	—
713	Amusement, gambling, & recreation industries	21	12 899	2 861	566	189	40.8	—
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF CASWELL COUNTY, NC								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF CATAWBA COUNTY, NC								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	a	D	D
71121	Spectator sports	5	D	D	D	a	D	D
711219	Other spectator sports	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF CHATHAM COUNTY, NC								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
BALANCE OF CHEROKEE COUNTY, NC								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF CHOWAN COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CLEVELAND COUNTY, NC								
71	Arts, entertainment, & recreation	8	2 048	537	111	38	40.6	3.3
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF COLUMBUS COUNTY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CRAVEN COUNTY, NC								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CUMBERLAND COUNTY, NC								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF CURRITUCK COUNTY, NC								
71	Arts, entertainment, & recreation	16	10 586	1 997	324	115	30.0	5.2
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71391	Golf courses & country clubs	5	6 713	1 124	194	63	16.6	2.1
713910	Golf courses & country clubs	5	6 713	1 124	194	63	16.6	2.1
BALANCE OF DARE COUNTY, NC								
71	Arts, entertainment, & recreation	40	19 157	4 506	526	133	18.8	5.4
711	Performing arts, spectator sports, & related industries	4	2 119	1 463	90	8	10.0	—
713	Amusement, gambling, & recreation industries	36	17 038	3 043	436	125	19.9	6.0
7139	Other amusement & recreation services	36	17 038	3 043	436	125	19.9	6.0
71393	Marinas	10	7 875	1 339	184	42	17.6	—
713930	Marinas	10	7 875	1 339	184	42	17.6	—
71399	All other amusement & recreation industries	17	D	D	D	a	D	D
713990	All other amusement & recreation industries	17	D	D	D	a	D	D
BALANCE OF DAVIDSON COUNTY, NC								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711219	Other spectator sports	2	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF DAVIE COUNTY, NC								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
BALANCE OF DUPLIN COUNTY, NC								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF DURHAM COUNTY, NC								
71	Arts, entertainment, & recreation	10	2 201	518	119	42	23.2	10.4
713	Amusement, gambling, & recreation industries	10	2 201	518	119	42	23.2	10.4
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF FORSYTH COUNTY, NC								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
BALANCE OF FRANKLIN COUNTY, NC								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
BALANCE OF GASTON COUNTY, NC								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF GATES COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GRAHAM COUNTY, NC								
71	Arts, entertainment, & recreation	4	594	56	7	3	61.4	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
BALANCE OF GRANVILLE COUNTY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GREENE COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GUILFORD COUNTY, NC								
71	Arts, entertainment, & recreation	30	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71391	Golf courses & country clubs	11	D	D	D	c	D	D
713910	Golf courses & country clubs	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF HALIFAX COUNTY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HARNETT COUNTY, NC								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF HAYWOOD COUNTY, NC								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	6	D	D	D	e	D	D
BALANCE OF HENDERSON COUNTY, NC								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711219	Other spectator sports	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	a	D	D
713940	Fitness & recreational sports centers	2	D	D	D	a	D	D
BALANCE OF HERTFORD COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HOKE COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HYDE COUNTY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF IREDELL COUNTY, NC								
71	Arts, entertainment, & recreation	23	30 285	4 814	888	217	7.8	8.2
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BALANCE OF JACKSON COUNTY, NC								
71	Arts, entertainment, & recreation	9	3 817	1 110	72	51	42.1	.9
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
BALANCE OF JOHNSTON COUNTY, NC								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
BALANCE OF LEE COUNTY, NC								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
BALANCE OF LENOIR COUNTY, NC								
71	Arts, entertainment, & recreation	9	1 529	481	100	34	73.5	9.8
713	Amusement, gambling, & recreation industries	9	1 529	481	100	34	73.5	9.8
BALANCE OF LINCOLN COUNTY, NC								
71	Arts, entertainment, & recreation	20	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71393	Marinas	3	D	D	D	a	D	D
713930	Marinas	3	D	D	D	a	D	D
BALANCE OF MCDOWELL COUNTY, NC								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF MACON COUNTY, NC								
71	Arts, entertainment, & recreation	9	5 982	2 217	328	91	36.0	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
BALANCE OF MADISON COUNTY, NC								
71	Arts, entertainment, & recreation	5	1 866	452	131	152	8.6	—
713	Amusement, gambling, & recreation industries	5	1 866	452	131	152	8.6	—
7139	Other amusement & recreation services	5	1 866	452	131	152	8.6	—
BALANCE OF MARTIN COUNTY, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MECKLENBURG COUNTY, NC								
71	Arts, entertainment, & recreation	23	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7112	Spectator sports	3	12 674	2 261	356	43	—	—
71121	Spectator sports	3	12 674	2 261	356	43	—	—
711219	Other spectator sports	3	12 674	2 261	356	43	—	—
7112192	Racing (except racetrack operation)	3	12 674	2 261	356	43	—	—
713	Amusement, gambling, & recreation industries	18	D	D	D	g	D	D
7131	Amusement parks & arcades	2	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71391	Golf courses & country clubs	9	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
BALANCE OF MITCHELL COUNTY, NC								
71	Arts, entertainment, & recreation	3	1 665	605	74	22	D	45.2

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BALANCE OF MONTGOMERY COUNTY, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
BALANCE OF MOORE COUNTY, NC								
71	Arts, entertainment, & recreation	11	7 352	2 331	506	193	45.1	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
BALANCE OF NASH COUNTY, NC								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
BALANCE OF NEW HANOVER COUNTY, NC								
71	Arts, entertainment, & recreation	21	6 818	1 794	345	121	31.6	4.1
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71393	Marinas	7	3 225	773	169	42	44.7	—
713930	Marinas	7	3 225	773	169	42	44.7	—
BALANCE OF ONSLOW COUNTY, NC								
71	Arts, entertainment, & recreation	17	7 966	1 786	334	154	28.3	1.2
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
BALANCE OF ORANGE COUNTY, NC								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
BALANCE OF PAMLICO COUNTY, NC								
71	Arts, entertainment, & recreation	9	2 472	1 092	239	37	80.5	—
713	Amusement, gambling, & recreation industries	9	2 472	1 092	239	37	80.5	—
7139	Other amusement & recreation services	9	2 472	1 092	239	37	80.5	—
BALANCE OF PASQUOTANK COUNTY, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF PENDER COUNTY, NC								
71	Arts, entertainment, & recreation	8	3 709	880	165	57	36.2	47.9
713	Amusement, gambling, & recreation industries	8	3 709	880	165	57	36.2	47.9
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF PERQUIMANS COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PERSON COUNTY, NC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF PITT COUNTY, NC								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF POLK COUNTY, NC								
71	Arts, entertainment, & recreation	4	946	315	67	23	11.4	15.8

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							From administrative records ¹	Estimated ²
BALANCE OF RANDOLPH COUNTY, NC								
71	Arts, entertainment, & recreation	21	26 495	7 453	1 729	262	20.5	2.2
711	Performing arts, spectator sports, & related industries	9	D	D	D	c	D	D
7112	Spectator sports	9	D	D	D	c	D	D
71121	Spectator sports	9	D	D	D	c	D	D
711219	Other spectator sports	7	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
BALANCE OF RICHMOND COUNTY, NC								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
BALANCE OF ROBESON COUNTY, NC								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
BALANCE OF ROCKINGHAM COUNTY, NC								
71	Arts, entertainment, & recreation	5	2 180	687	145	51	66.7	—
BALANCE OF ROWAN COUNTY, NC								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	9	D	D	D	b	D	D
71121	Spectator sports	9	D	D	D	b	D	D
711219	Other spectator sports	9	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF RUTHERFORD COUNTY, NC								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
BALANCE OF SAMPSON COUNTY, NC								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BALANCE OF SCOTLAND COUNTY, NC								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF STANLY COUNTY, NC								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF STOKES COUNTY, NC								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF SURRY COUNTY, NC								
71	Arts, entertainment, & recreation	11	3 163	912	185	78	32.7	—
713	Amusement, gambling, & recreation industries	11	3 163	912	185	78	32.7	—
7139	Other amusement & recreation services	11	3 163	912	185	78	32.7	—
BALANCE OF SWAIN COUNTY, NC								
71	Arts, entertainment, & recreation	17	27 263	7 063	598	181	3.1	48.1
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	c	D	D
713990	All other amusement & recreation industries	9	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF TRANSYLVANIA COUNTY, NC								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
BALANCE OF TYRRELL COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF UNION COUNTY, NC								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BALANCE OF VANCE COUNTY, NC								
71	Arts, entertainment, & recreation	5	4 318	975	208	67	65.5	—
713	Amusement, gambling, & recreation industries	5	4 318	975	208	67	65.5	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF WAKE COUNTY, NC								
71	Arts, entertainment, & recreation	41	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	3 980	1 030	242	89	61.6	.9
713990	All other amusement & recreation industries	13	3 980	1 030	242	89	61.6	.9
BALANCE OF WARREN COUNTY, NC								
71	Arts, entertainment, & recreation	3	1 328	511	95	28	—	21.0
BALANCE OF WASHINGTON COUNTY, NC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WATAUGA COUNTY, NC								
71	Arts, entertainment, & recreation	18	17 884	5 654	1 798	321	9.6	3.3
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
BALANCE OF WAYNE COUNTY, NC								
71	Arts, entertainment, & recreation	6	688	145	28	15	95.3	4.7
BALANCE OF WILKES COUNTY, NC								
71	Arts, entertainment, & recreation	8	D	D	D	a	D	D
BALANCE OF WILSON COUNTY, NC								
71	Arts, entertainment, & recreation	6	2 926	583	100	57	30.4	16.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
BALANCE OF YADKIN COUNTY, NC								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF YANCEY COUNTY, NC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

NORTH CAROLINA

Archdale is in Guilford and Randolph Counties.

Cary is in Chatham and Wake Counties; it annexed into Chatham County in April 1995.

Chapel Hill is in Durham and Orange Counties.

Davidson is in Iredell and Mecklenburg Counties.

Durham is in Durham and Orange Counties.

Elizabeth City is in Camden and Pasquotank Counties.

Elkin is in Surry and Wilkes Counties.

Gibsonville is in Alamance and Guilford Counties.

Hickory is in Burke and Catawba Counties.

High Point is in Davidson, Forsyth, Guilford, and Randolph Counties.

Kannapolis is in Cabarrus and Rowan Counties.

Kernersville is in Forsyth and Guilford Counties.

King is in Forsyth and Stokes Counties.

Kings Mountain is in Cleveland and Gaston Counties.

Long View is in Burke and Catawba Counties.

Maxton is in Robeson and Scotland Counties.

Mebane is in Alamance and Orange Counties.

Mount Olive is in Duplin and Wayne Counties.

Rocky Mount is in Edgecombe and Nash Counties.

Thomasville is in Davidson and Randolph Counties; it annexed into Randolph County in October 1996.

Wallace is in Duplin and Pender Counties.

Weddington is in Mecklenburg and Union Counties.

Appendix E.

Metropolitan Areas

NORTH CAROLINA

Asheville, NC MSA

Buncombe County, NC

Madison County, NC

Charlotte—Gastonia—Rock Hill, NC—SC MSA

Cabarrus County, NC

Gaston County, NC

Lincoln County, NC

Mecklenburg County, NC

Rowan County, NC

Union County, NC

York County, SC

Fayetteville, NC MSA

Cumberland County, NC

Goldsboro, NC MSA

Wayne County, NC

Greensboro—Winston-Salem—High Point, NC MSA

Alamance County, NC

Davidson County, NC

Davie County, NC

Forsyth County, NC

Guilford County, NC

Randolph County, NC

Stokes County, NC

Yadkin County, NC

Greenville, NC MSA

Pitt County, NC

Hickory—Morganton—Lenoir, NC MSA

Alexander County, NC

Burke County, NC

Caldwell County, NC

Catawba County, NC

Jacksonville, NC MSA

Onslow County, NC

Norfolk—Virginia Beach—Newport News, VA—NC MSA

Currituck County, NC

Gloucester County, VA

Isle of Wight County, VA

James City County, VA

Mathews County, VA

York County, VA

Chesapeake, VA (IC)

Hampton, VA (IC)

Newport News, VA (IC)

Norfolk, VA (IC)

Poquoson, VA (IC)

Portsmouth, VA (IC)

Suffolk, VA (IC)

Virginia Beach, VA (IC)

Williamsburg, VA (IC)

Raleigh—Durham—Chapel Hill, NC MSA

Chatham County, NC

Durham County, NC

Franklin County, NC

Johnston County, NC

Orange County, NC

Wake County, NC

Rocky Mount, NC MSA

Edgecombe County, NC

Nash County, NC

Wilmington, NC MSA

Brunswick County, NC

New Hanover County, NC

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Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTH DAKOTA								
71	Arts, entertainment, & recreation	248	164 293	32 634	7 600	3 154	4.7	4.0
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	8	2 884	968	137	35	.1	3.8
71121	Spectator sports	8	2 884	968	137	35	.1	3.8
711211	Sports teams & clubs	3	D	D	D	b	D	D
7112112	Baseball clubs	1	D	D	D	a	D	D
7112119	Other professional sports clubs	2	D	D	D	a	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
711219	Other spectator sports	4	D	D	D	a	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	5	D	D	D	b	D	D
71151	Independent artists, writers, & performers	5	D	D	D	b	D	D
711510	Independent artists, writers, & performers	5	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
71211	Museums	1	D	D	D	a	D	D
712110	Museums	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	229	153 905	30 891	7 289	3 067	5.0	4.2
7131	Amusement parks & arcades	7	1 355	232	57	49	27.2	—
71312	Amusement arcades	7	1 355	232	57	49	27.2	—
713120	Amusement arcades	7	1 355	232	57	49	27.2	—
7132	Gambling industries	57	117 118	21 483	5 126	1 723	.4	2.5
71321	Casinos (except casino hotels)	3	96 500	17 727	4 133	1 212	—	—
713210	Casinos (except casino hotels)	3	96 500	17 727	4 133	1 212	—	—
71329	Other gambling industries	54	20 618	3 756	993	511	2.5	14.4
713290	Other gambling industries	54	20 618	3 756	993	511	2.5	14.4
7132902	Lottery, bingo, bookie, & other betting operation	54	20 618	3 756	993	511	2.5	14.4
7139	Other amusement & recreation services	165	35 432	9 176	2 106	1 295	19.1	9.9
71391	Golf courses & country clubs	31	6 205	2 052	222	146	13.4	18.5
713910	Golf courses & country clubs	31	6 205	2 052	222	146	13.4	18.5
71392	Skiing facilities	3	628	166	84	79	D	—
713920	Skiing facilities	3	628	166	84	79	D	—
71393	Marinas	7	1 285	96	15	10	2.1	—
713930	Marinas	7	1 285	96	15	10	2.1	—
71394	Fitness & recreational sports centers	37	4 616	1 754	418	305	24.4	27.9
713940	Fitness & recreational sports centers	37	4 616	1 754	418	305	24.4	27.9
7139404	Ice skating rinks	2	D	D	D	b	D	D
7139405	Roller skating rinks	2	D	D	D	b	D	D
71395	Bowling centers	46	14 422	3 237	913	545	18.0	3.3
713950	Bowling centers	46	14 422	3 237	913	545	18.0	3.3
71399	All other amusement & recreation industries	41	8 276	1 871	454	210	25.4	7.2
713990	All other amusement & recreation industries	41	8 276	1 871	454	210	25.4	7.2
7139902	Concession operators of amusement devices & rides	2	D	D	D	a	D	D
7139904	Miniature golf courses	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	3 916	1 091	275	48	31.3	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NORTH DAKOTA									
71	Arts, entertainment, & recreation	124	28 944	26 964	9 229	1 655	673	14.8	11.1
711	Performing arts, spectator sports, & related industries	23	9 213	8 317	1 923	394	120	4.5	.4
7111	Performing arts companies	14	2 268	2 085	1 161	285	91	18.1	—
71111	Theater companies & dinner theaters	9	1 643	1 563	981	239	77	—	—
711110	Theater companies & dinner theaters	9	1 643	1 563	981	239	77	—	—
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71113	Musical groups & artists	5	625	522	180	46	14	65.8	—
711130	Musical groups & artists	5	625	522	180	46	14	65.8	—
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	9	6 945	6 232	762	109	29	—	.5
71132	Promoters of performing arts, sports, & similar events w/o facil	9	6 945	6 232	762	109	29	—	.5
711320	Promoters of performing arts, sports, & similar events w/o facil	9	6 945	6 232	762	109	29	—	.5
712	Museums, historical sites, & similar institutions	30	5 394	4 243	1 577	281	103	20.9	28.5
7121	Museums, historical sites, & similar institutions	30	5 394	4 243	1 577	281	103	20.9	28.5
71211	Museums	19	3 053	2 491	1 041	196	75	24.4	28.5
712110	Museums	19	3 053	2 491	1 041	196	75	24.4	28.5
71212	Historical sites	6	943	776	136	16	17	40.5	57.8
712120	Historical sites	6	943	776	136	16	17	40.5	57.8
71213	Zoos & botanical gardens	3	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	71	14 337	14 404	5 729	980	450	19.3	11.5
7139	Other amusement & recreation services	71	14 337	14 404	5 729	980	450	19.3	11.5
71391	Golf courses & country clubs	35	8 200	8 359	3 117	494	182	20.5	17.2
713910	Golf courses & country clubs	35	8 200	8 359	3 117	494	182	20.5	17.2
71394	Fitness & recreational sports centers	14	4 557	4 503	2 017	372	173	17.6	1.7
713940	Fitness & recreational sports centers	14	4 557	4 503	2 017	372	173	17.6	1.7
71399	All other amusement & recreation industries	22	1 580	1 542	595	114	95	17.3	10.4
713990	All other amusement & recreation industries	22	1 580	1 542	595	114	95	17.3	10.4

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BISMARCK, ND MSA								
71	Arts, entertainment, & recreation	30	11 636	2 349	653	314	11.6	—
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
FARGO—MOORHEAD, ND—MN MSA								
71	Arts, entertainment, & recreation	48	23 592	5 642	1 253	656	7.6	2.5
711	Performing arts, spectator sports, & related industries	9	9 356	1 486	258	58	—	1.2
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	39	14 236	4 156	995	598	12.6	3.4
7139	Other amusement & recreation services	27	8 474	2 809	624	438	21.2	1.8
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71395	Bowling centers	5	2 985	733	225	144	18.7	—
713950	Bowling centers	5	2 985	733	225	144	18.7	—
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRAND FORKS, ND—MN MSA								
71	Arts, entertainment, & recreation	32	8 119	1 653	396	228	40.0	10.7
713	Amusement, gambling, & recreation industries	31	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
AREA OUTSIDE NORTH DAKOTA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	153	124 903	24 099	5 496	2 079	3.9	4.2
713	Amusement, gambling, & recreation industries	146	D	D	D	g	D	D
7132	Gambling industries	31	103 411	19 065	4 451	1 418	.5	2.3
71321	Casinos (except casino hotels)	3	96 500	17 727	4 133	1 212	—	—
713210	Casinos (except casino hotels)	3	96 500	17 727	4 133	1 212	—	—
7139	Other amusement & recreation services	113	D	D	D	f	D	D
71394	Fitness & recreational sports centers	18	1 783	564	111	85	27.8	39.1
713940	Fitness & recreational sports centers	18	1 783	564	111	85	27.8	39.1
71395	Bowling centers	36	D	D	D	e	D	D
713950	Bowling centers	36	D	D	D	e	D	D
71399	All other amusement & recreation industries	28	4 447	1 007	225	93	24.2	13.4
713990	All other amusement & recreation industries	28	4 447	1 007	225	93	24.2	13.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BISMARCK, ND MSA									
71	Arts, entertainment, & recreation	10	1 335	1 231	477	86	51	35.3	5.9
FARGO—MOORHEAD, ND—MN MSA									
71	Arts, entertainment, & recreation	22	10 986	10 290	4 050	865	387	9.6	13.8
711	Performing arts, spectator sports, & related industries	7	4 506	3 955	1 514	359	171	1.5	1.6
7111	Performing arts companies	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	9	2 244	1 756	801	156	49	39.2	39.3
7121	Museums, historical sites, & similar institutions	9	2 244	1 756	801	156	49	39.2	39.3
713	Amusement, gambling, & recreation industries	6	4 236	4 579	1 735	350	167	2.5	13.3
7139	Other amusement & recreation services	6	4 236	4 579	1 735	350	167	2.5	13.3
GRAND FORKS, ND—MN MSA									
71	Arts, entertainment, & recreation	14	4 026	3 877	1 426	285	92	10.3	34.0
713	Amusement, gambling, & recreation industries	8	2 539	2 539	1 081	215	74	10.0	53.9
7139	Other amusement & recreation services	8	2 539	2 539	1 081	215	74	10.0	53.9
AREA OUTSIDE NORTH DAKOTA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	93	D	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	12	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	23	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	23	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	58	9 233	8 985	3 571	552	292	27.3	5.7
7139	Other amusement & recreation services	58	9 233	8 985	3 571	552	292	27.3	5.7
71394	Fitness & recreational sports centers	12	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BARNES COUNTY, ND								
71	Arts, entertainment, & recreation	4	619	298	58	23	—	81.7
BENSON COUNTY, ND								
71	Arts, entertainment, & recreation	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
BILLINGS COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOTTINEAU COUNTY, ND								
71	Arts, entertainment, & recreation	6	760	152	35	27	6.7	1.7
BOWMAN COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURKE COUNTY, ND								
71	Arts, entertainment, & recreation	3	90	24	2	5	D	38.9
BURLEIGH COUNTY, ND								
71	Arts, entertainment, & recreation	18	9 772	1 847	517	224	11.1	—
713	Amusement, gambling, & recreation industries	18	9 772	1 847	517	224	11.1	—
7139	Other amusement & recreation services	9	D	D	D	c	D	D
CASS COUNTY, ND								
71	Arts, entertainment, & recreation	41	22 164	5 089	1 165	590	3.8	2.0
711	Performing arts, spectator sports, & related industries	9	9 356	1 486	258	58	—	1.2
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	32	12 808	3 603	907	532	6.5	2.5
7139	Other amusement & recreation services	20	7 046	2 256	536	372	11.8	—
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
CAVALIER COUNTY, ND								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
DICKEY COUNTY, ND								
71	Arts, entertainment, & recreation	3	118	32	5	5	—	27.1
DIVIDE COUNTY, ND								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EDDY COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EMMONS COUNTY, ND								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FOSTER COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRAND FORKS COUNTY, ND								
71	Arts, entertainment, & recreation	24	5 590	1 097	286	171	12.9	15.6
713	Amusement, gambling, & recreation industries	24	5 590	1 097	286	171	12.9	15.6
7139	Other amusement & recreation services	15	D	D	D	b	D	D
GRANT COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRIGGS COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HETTINGER COUNTY, ND								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
KIDDER COUNTY, ND								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAMOURE COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCHENRY COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCINTOSH COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCKENZIE COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCLEAN COUNTY, ND								
71	Arts, entertainment, & recreation	5	598	131	9	3	14.9	58.9
MERCER COUNTY, ND								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MORTON COUNTY, ND								
71	Arts, entertainment, & recreation	12	1 864	502	136	90	14.4	—
MOUNTRAIL COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NELSON COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PEMBINA COUNTY, ND								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
PIERCE COUNTY, ND								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RAMSEY COUNTY, ND								
71	Arts, entertainment, & recreation	9	2 567	583	137	45	6.3	.9
713	Amusement, gambling, & recreation industries	9	2 567	583	137	45	6.3	.9
7139	Other amusement & recreation services	8	D	D	D	b	D	D
RANSOM COUNTY, ND								
71	Arts, entertainment, & recreation	6	543	182	42	19	95.4	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RENVILLE COUNTY, ND								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RICHLAND COUNTY, ND								
71	Arts, entertainment, & recreation	7	2 147	332	68	66	2.4	15.2
713	Amusement, gambling, & recreation industries	7	2 147	332	68	66	2.4	15.2
ROLETTE COUNTY, ND								
71	Arts, entertainment, & recreation	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
SIOUX COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
STARK COUNTY, ND								
71	Arts, entertainment, & recreation	8	1 955	563	133	110	54.9	13.5
713	Amusement, gambling, & recreation industries	8	1 955	563	133	110	54.9	13.5
STEELE COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STUTSMAN COUNTY, ND								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
TOWNER COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TRAILL COUNTY, ND								
71	Arts, entertainment, & recreation	4	388	106	14	21	28.4	43.6
WALSH COUNTY, ND								
71	Arts, entertainment, & recreation	8	594	182	50	33	41.1	29.6
WARD COUNTY, ND								
71	Arts, entertainment, & recreation	30	7 318	1 961	435	213	11.8	—
713	Amusement, gambling, & recreation industries	27	6 785	1 779	396	192	12.7	—
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
WELLS COUNTY, ND								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILLIAMS COUNTY, ND								
71	Arts, entertainment, & recreation	14	1 739	464	97	61	5.5	3.3
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BISMARCK, ND								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BOTTINEAU, ND								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
DEVILS LAKE, ND								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
DICKINSON, ND								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
FARGO, ND								
71	Arts, entertainment, & recreation	29	18 842	3 977	933	452	3.7	1.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
GRAFTON, ND								
71	Arts, entertainment, & recreation	3	197	67	20	9	-	61.9
GRAND FORKS, ND								
71	Arts, entertainment, & recreation	19	4 839	962	275	166	.9	18.0
713	Amusement, gambling, & recreation industries	19	4 839	962	275	166	.9	18.0
7139	Other amusement & recreation services	10	D	D	D	b	D	D
JAMESTOWN, ND								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MANDAN, ND								
71	Arts, entertainment, & recreation	8	1 551	408	96	64	15.9	-
MINOT, ND								
71	Arts, entertainment, & recreation	26	6 074	1 571	401	170	14.2	-
713	Amusement, gambling, & recreation industries	23	5 541	1 389	362	149	15.6	-
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
RUGBY, ND								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
VALLEY CITY, ND								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WAHPETON, ND								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
WEST FARGO, ND								
71	Arts, entertainment, & recreation	6	1 987	563	150	92	-	-

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	WILLISTON, ND							
71	Arts, entertainment, & recreation	10	1 394	341	91	52	6.9	—
	BALANCE OF ADAMS COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BARNES COUNTY, ND							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF BENSON COUNTY, ND							
71	Arts, entertainment, & recreation	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
	BALANCE OF BILLINGS COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BOTTINEAU COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BOWMAN COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BURKE COUNTY, ND							
71	Arts, entertainment, & recreation	3	90	24	2	5	D	38.9
	BALANCE OF BURLEIGH COUNTY, ND							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BALANCE OF CASS COUNTY, ND							
71	Arts, entertainment, & recreation	6	1 335	549	82	46	10.2	8.2
	BALANCE OF CAVALIER COUNTY, ND							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BALANCE OF DICKEY COUNTY, ND							
71	Arts, entertainment, & recreation	3	118	32	5	5	—	27.1
	BALANCE OF DIVIDE COUNTY, ND							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF EDDY COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF EMMONS COUNTY, ND							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF FOSTER COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GRAND FORKS COUNTY, ND							
71	Arts, entertainment, & recreation	5	751	135	11	5	90.3	—
	BALANCE OF GRANT COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GRIGGS COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF HETTINGER COUNTY, ND							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
	BALANCE OF KIDDER COUNTY, ND							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF LAMOURE COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MCHENRY COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MCINTOSH COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MCKENZIE COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MCLEAN COUNTY, ND							
71	Arts, entertainment, & recreation	5	598	131	9	3	14.9	58.9
	BALANCE OF MERCER COUNTY, ND							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MORTON COUNTY, ND							
71	Arts, entertainment, & recreation	4	313	94	40	26	7.3	—
	BALANCE OF MOUNTRAIL COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF NELSON COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PEMBINA COUNTY, ND							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF RAMSEY COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF RANSOM COUNTY, ND							
71	Arts, entertainment, & recreation	6	543	182	42	19	95.4	—
	BALANCE OF RENVILLE COUNTY, ND							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF RICHLAND COUNTY, ND							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF ROLETTE COUNTY, ND							
71	Arts, entertainment, & recreation	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
	BALANCE OF SIOUX COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF STARK COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF STEELE COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF TOWNER COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF TRAILL COUNTY, ND							
71	Arts, entertainment, & recreation	4	388	106	14	21	28.4	43.6
	BALANCE OF WALSH COUNTY, ND							
71	Arts, entertainment, & recreation	5	397	115	30	24	61.5	13.6
	BALANCE OF WARD COUNTY, ND							
71	Arts, entertainment, & recreation	4	1 244	390	34	43	—	—
	BALANCE OF WELLS COUNTY, ND							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WILLIAMS COUNTY, ND							
71	Arts, entertainment, & recreation	4	345	123	6	9	—	16.8

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NORTH DAKOTA

There are no geographic notes for the state of North Dakota.

Appendix E. Metropolitan Areas

NORTH DAKOTA

Bismarck, ND MSA

Burleigh County, ND

Morton County, ND

Fargo—Moorhead, ND—MN MSA

Clay County, MN

Cass County, ND

Grand Forks, ND—MN MSA

Polk County, MN

Grand Forks County, ND

Nebraska

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEBRASKA								
71	Arts, entertainment, & recreation	517	258 637	58 067	13 296	5 957	25.3	6.2
711	Performing arts, spectator sports, & related industries	103	D	D	D	f	D	D
7111	Performing arts companies	24	D	D	D	c	D	D
71111	Theater companies & dinner theaters	9	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	b	D	D
7111102	Theater companies	7	2 496	226	28	32	83.9	—
7111103	Dinner theaters	2	D	D	D	a	D	D
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	11	D	D	D	b	D	D
711130	Musical groups & artists	11	D	D	D	b	D	D
7111309	Other music groups & artists	11	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	a	D	D
7112	Spectator sports	31	40 204	7 472	2 112	679	5.4	19.8
71121	Spectator sports	31	40 204	7 472	2 112	679	5.4	19.8
711211	Sports teams & clubs	3	6 222	1 432	601	98	—	—
7112112	Baseball clubs	1	D	D	D	a	D	D
7112119	Other professional sports clubs	2	D	D	D	b	D	D
711212	Racetracks	14	28 995	4 980	1 290	504	2.2	27.1
7112122	Auto racetrack operation	9	2 871	270	13	8	22.1	2.2
7112123	Horse racetrack operation	5	26 124	4 710	1 277	496	—	29.8
711219	Other spectator sports	14	4 987	1 060	221	77	30.6	1.7
7112191	Professional athletes	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	4 793	741	110	38	15.7	10.5
711320	Promoters of performing arts, sports, & similar events w/o facil	11	4 793	741	110	38	15.7	10.5
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	30	5 296	2 285	460	131	25.4	5.4
71151	Independent artists, writers, & performers	30	5 296	2 285	460	131	25.4	5.4
711510	Independent artists, writers, & performers	30	5 296	2 285	460	131	25.4	5.4
712	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	413	198 311	46 020	10 358	4 975	29.0	3.7
7131	Amusement parks & arcades	17	6 274	1 695	302	188	18.6	—
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	b	D	D
71312	Amusement arcades	15	D	D	D	c	D	D
713120	Amusement arcades	15	D	D	D	c	D	D
7132	Gambling industries	34	60 564	6 967	1 732	686	16.5	.9
71329	Other gambling industries	34	60 564	6 967	1 732	686	16.5	.9
713290	Other gambling industries	34	60 564	6 967	1 732	686	16.5	.9
7132902	Lottery, bingo, bookie, & other betting operation	34	60 564	6 967	1 732	686	16.5	.9
7139	Other amusement & recreation services	362	131 473	37 358	8 324	4 101	35.3	5.1
71391	Golf courses & country clubs	92	44 427	13 811	2 517	820	38.8	5.2
713910	Golf courses & country clubs	92	44 427	13 811	2 517	820	38.8	5.2
71393	Marinas	13	3 417	514	84	20	54.1	.7
713930	Marinas	13	3 417	514	84	20	54.1	.7
71394	Fitness & recreational sports centers	86	29 715	9 629	2 307	1 640	30.7	6.2
713940	Fitness & recreational sports centers	86	29 715	9 629	2 307	1 640	30.7	6.2
7139405	Roller skating rinks	15	5 443	1 584	425	329	9.7	2.6
71395	Bowling centers	94	30 584	8 692	2 407	1 120	35.1	5.4
713950	Bowling centers	94	30 584	8 692	2 407	1 120	35.1	5.4
71399	All other amusement & recreation industries	77	23 330	4 712	1 009	501	31.8	3.8
713990	All other amusement & recreation industries	77	23 330	4 712	1 009	501	31.8	3.8
7139901	Dance studios & halls	8	1 512	257	59	79	37.0	—
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
7139904	Miniature golf courses	7	1 148	265	41	12	27.8	—
7139905	Coin-operated amusement devices (except slot machine operation)	18	12 895	1 801	431	115	28.8	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEBRASKA									
71	Arts, entertainment, & recreation	210	104 217	98 357	36 922	7 618	2 421	24.7	2.0
711	Performing arts, spectator sports, & related industries	36	17 834	17 426	6 144	1 556	404	1.5	1.4
7111	Performing arts companies	22	13 784	13 328	5 502	1 362	358	.7	—
71111	Theater companies & dinner theaters	10	8 753	8 393	3 154	731	176	—	.1
711110	Theater companies & dinner theaters	10	8 753	8 393	3 154	731	176	—	.1
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	9	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	b	D	D
711120	Dance companies	2	D	D	D	D	b	D	D
71113	Musical groups & artists	10	D	D	D	D	c	D	D
711130	Musical groups & artists	10	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7111309	Other music groups & artists	4	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	14	4 050	4 098	642	194	46	4.5	6.0
71132	Promoters of performing arts, sports, & similar events w/o facil	14	4 050	4 098	642	194	46	4.5	6.0
711320	Promoters of performing arts, sports, & similar events w/o facil	14	4 050	4 098	642	194	46	4.5	6.0
712	Museums, historical sites, & similar institutions	49	33 086	30 773	11 154	2 498	728	17.8	1.4
7121	Museums, historical sites, & similar institutions	49	33 086	30 773	11 154	2 498	728	17.8	1.4
71211	Museums	32	15 130	13 876	4 434	993	267	36.4	1.7
712110	Museums	32	15 130	13 876	4 434	993	267	36.4	1.7
71212	Historical sites	9	D	D	D	D	b	D	D
712120	Historical sites	9	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	4	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	e	D	D
71219	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	125	53 297	50 158	19 624	3 564	1 289	36.8	2.5
7139	Other amusement & recreation services	125	53 297	50 158	19 624	3 564	1 289	36.8	2.5
71391	Golf courses & country clubs	65	42 926	40 833	16 163	2 916	1 002	32.5	.8
713910	Golf courses & country clubs	65	42 926	40 833	16 163	2 916	1 002	32.5	.8
71394	Fitness & recreational sports centers	35	6 692	6 477	2 730	520	226	59.6	7.6
713940	Fitness & recreational sports centers	35	6 692	6 477	2 730	520	226	59.6	7.6
71399	All other amusement & recreation industries	25	3 679	2 848	731	128	61	46.0	13.9
713990	All other amusement & recreation industries	25	3 679	2 848	731	128	61	46.0	13.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LINCOLN, NE MSA								
71	Arts, entertainment, & recreation	65	49 398	11 965	2 507	1 198	14.3	1.9
711	Performing arts, spectator sports, & related industries	16	14 216	2 862	529	227	13.0	—
7112	Spectator sports	4	12 276	2 241	424	158	7.6	—
71121	Spectator sports	4	12 276	2 241	424	158	7.6	—
713	Amusement, gambling, & recreation industries	49	35 182	9 103	1 978	971	14.8	2.7
7139	Other amusement & recreation services	45	25 307	8 283	1 772	903	20.5	2.2
71391	Golf courses & country clubs	9	8 495	2 725	420	175	24.7	1.4
713910	Golf courses & country clubs	9	8 495	2 725	420	175	24.7	1.4
71394	Fitness & recreational sports centers	17	8 374	3 052	770	446	21.5	5.4
713940	Fitness & recreational sports centers	17	8 374	3 052	770	446	21.5	5.4
71395	Bowling centers	6	4 542	1 456	363	141	3.7	—
713950	Bowling centers	6	4 542	1 456	363	141	3.7	—
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OMAHA, NE—IA MSA								
71	Arts, entertainment, & recreation	215	242 475	49 437	12 193	4 335	10.2	5.7
711	Performing arts, spectator sports, & related industries	61	146 532	25 407	6 666	1 852	2.7	6.0
7111	Performing arts companies	11	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	18	D	D	D	g	D	D
71121	Spectator sports	18	D	D	D	g	D	D
711212	Racetracks	6	D	D	D	g	D	D
7112121	Dog racetrack operation	1	D	D	D	g	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	4 006	1 880	397	71	23.2	7.2
71151	Independent artists, writers, & performers	22	4 006	1 880	397	71	23.2	7.2
711510	Independent artists, writers, & performers	22	4 006	1 880	397	71	23.2	7.2
713	Amusement, gambling, & recreation industries	154	95 943	24 030	5 527	2 483	21.7	5.4
7131	Amusement parks & arcades	8	5 115	1 240	211	69	2.5	—
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7132	Gambling industries	14	21 034	2 829	710	302	2.9	.8
71329	Other gambling industries	14	21 034	2 829	710	302	2.9	.8
713290	Other gambling industries	14	21 034	2 829	710	302	2.9	.8
7132902	Lottery, bingo, bookie, & other betting operation	14	21 034	2 829	710	302	2.9	.8
7139	Other amusement & recreation services	132	69 794	19 961	4 606	2 112	28.7	7.1
71391	Golf courses & country clubs	30	23 432	7 726	1 539	450	35.6	4.7
713910	Golf courses & country clubs	30	23 432	7 726	1 539	450	35.6	4.7
71394	Fitness & recreational sports centers	37	18 806	5 924	1 374	1 037	30.7	5.1
713940	Fitness & recreational sports centers	37	18 806	5 924	1 374	1 037	30.7	5.1
7139405	Roller skating rinks	5	D	D	D	c	D	D
71395	Bowling centers	22	10 593	3 494	1 014	406	23.7	17.2
713950	Bowling centers	22	10 593	3 494	1 014	406	23.7	17.2
71399	All other amusement & recreation industries	37	14 994	2 320	531	203	16.9	7.4
713990	All other amusement & recreation industries	37	14 994	2 320	531	203	16.9	7.4
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	D	D	b	D	D
SIOUX CITY, IA—NE MSA								
71	Arts, entertainment, & recreation	46	73 545	17 776	4 479	1 252	6.0	49.9
711	Performing arts, spectator sports, & related industries	14	5 926	1 168	204	169	15.8	.3
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	32	67 619	16 608	4 275	1 083	5.2	54.3
7132	Gambling industries	4	D	D	D	f	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	2 556	1 012	255	164	11.9	7.9
713940	Fitness & recreational sports centers	9	2 556	1 012	255	164	11.9	7.9
71399	All other amusement & recreation industries	6	1 915	370	171	36	72.8	4.1
713990	All other amusement & recreation industries	6	1 915	370	171	36	72.8	4.1
AREA OUTSIDE NEBRASKA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	259	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	33	D	D	D	e	D	D
7112	Spectator sports	14	D	D	D	c	D	D
71121	Spectator sports	14	D	D	D	c	D	D
711212	Racetracks	7	D	D	D	c	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	225	D	D	D	g	D	D
7132	Gambling industries	15	D	D	D	e	D	D
71329	Other gambling industries	15	D	D	D	e	D	D
713290	Other gambling industries	15	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	15	D	D	D	e	D	D
7139	Other amusement & recreation services	201	D	D	D	g	D	D
71391	Golf courses & country clubs	58	D	D	D	e	D	D
713910	Golf courses & country clubs	58	D	D	D	e	D	D
71394	Fitness & recreational sports centers	33	2 742	675	169	159	65.9	14.4
713940	Fitness & recreational sports centers	33	2 742	675	169	159	65.9	14.4
71395	Bowling centers	71	D	D	D	f	D	D
713950	Bowling centers	71	D	D	D	f	D	D
71399	All other amusement & recreation industries	33	D	D	D	c	D	D
713990	All other amusement & recreation industries	33	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LINCOLN, NE MSA									
71	Arts, entertainment, & recreation	20	10 957	9 908	4 133	783	283	14.0	1.1
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	b	D	D
7111	Performing arts companies	7	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	7 108	6 861	2 924	488	194	9.6	1.7
7139	Other amusement & recreation services	10	7 108	6 861	2 924	488	194	9.6	1.7
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
OMAHA, NE-IA MSA									
71	Arts, entertainment, & recreation	74	61 665	58 782	23 688	5 039	1 385	13.5	2.0
711	Performing arts, spectator sports, & related industries	12	13 279	12 844	5 190	1 341	314	—	1.4
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	16	24 911	24 186	9 280	2 075	602	9.5	.7
7121	Museums, historical sites, & similar institutions	16	24 911	24 186	9 280	2 075	602	9.5	.7
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	46	23 475	21 752	9 218	1 623	469	25.3	3.8
7139	Other amusement & recreation services	46	23 475	21 752	9 218	1 623	469	25.3	3.8
71391	Golf courses & country clubs	9	17 299	15 878	6 937	1 214	329	11.7	—
713910	Golf courses & country clubs	9	17 299	15 878	6 937	1 214	329	11.7	—
71394	Fitness & recreational sports centers	26	4 898	4 815	2 014	353	124	65.4	9.9
713940	Fitness & recreational sports centers	26	4 898	4 815	2 014	353	124	65.4	9.9
SIOUX CITY, IA-NE MSA									
71	Arts, entertainment, & recreation	14	6 323	5 583	1 989	374	168	23.3	2.3
713	Amusement, gambling, & recreation industries	8	4 724	4 132	1 623	275	68	13.7	3.0
7139	Other amusement & recreation services	8	4 724	4 132	1 623	275	68	13.7	3.0
AREA OUTSIDE NEBRASKA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	125	32 369	30 370	9 344	1 827	777	50.8	2.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	33	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	33	D	D	D	D	b	D	D
71211	Museums	24	D	D	D	D	b	D	D
712110	Museums	24	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	74	D	D	D	D	f	D	D
7139	Other amusement & recreation services	74	D	D	D	D	f	D	D
71391	Golf courses & country clubs	55	D	D	D	D	e	D	D
713910	Golf courses & country clubs	55	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, NE								
71	Arts, entertainment, & recreation	11	6 218	1 220	260	181	91.2	.9
713	Amusement, gambling, & recreation industries	11	6 218	1 220	260	181	91.2	.9
7139	Other amusement & recreation services	10	D	D	D	c	D	D
ANTELOPE COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BOONE COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOX BUTTE COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOYD COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BUFFALO COUNTY, NE								
71	Arts, entertainment, & recreation	19	4 769	1 318	295	150	65.2	.6
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	11	2 812	648	151	78	40.9	1.1
BURT COUNTY, NE								
71	Arts, entertainment, & recreation	3	192	33	4	1	D	—
BUTLER COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CASS COUNTY, NE								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
CEDAR COUNTY, NE								
71	Arts, entertainment, & recreation	3	202	40	1	5	D	—
CHASE COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHERRY COUNTY, NE								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
CHEYENNE COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
CLAY COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLFAX COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CUMING COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CUSTER COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAKOTA COUNTY, NE								
71	Arts, entertainment, & recreation	11	3 993	1 045	231	130	54.8	1.0
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
DAWES COUNTY, NE								
71	Arts, entertainment, & recreation	6	599	160	26	48	81.8	5.5
DAWSON COUNTY, NE								
71	Arts, entertainment, & recreation	7	986	191	32	23	61.4	7.8
DIXON COUNTY, NE								
71	Arts, entertainment, & recreation	3	418	75	25	8	D	14.1
DODGE COUNTY, NE								
71	Arts, entertainment, & recreation	13	3 007	749	174	92	64.7	—
713	Amusement, gambling, & recreation industries	13	3 007	749	174	92	64.7	—
7139	Other amusement & recreation services	12	D	D	D	b	D	D
DOUGLAS COUNTY, NE								
71	Arts, entertainment, & recreation	139	87 551	22 536	5 574	2 229	23.4	14.1
711	Performing arts, spectator sports, & related industries	42	D	D	D	e	D	D
7111	Performing arts companies	11	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	17	3 400	1 773	369	61	17.8	.2
71151	Independent artists, writers, & performers	17	3 400	1 773	369	61	17.8	.2
711510	Independent artists, writers, & performers	17	3 400	1 773	369	61	17.8	.2
713	Amusement, gambling, & recreation industries	97	D	D	D	g	D	D
7131	Amusement parks & arcades	6	D	D	D	b	D	D
7139	Other amusement & recreation services	82	D	D	D	g	D	D
71391	Golf courses & country clubs	14	14 821	4 705	1 042	278	50.2	6.3
713910	Golf courses & country clubs	14	14 821	4 705	1 042	278	50.2	6.3
71394	Fitness & recreational sports centers	28	16 747	5 236	1 210	949	29.9	5.0
713940	Fitness & recreational sports centers	28	16 747	5 236	1 210	949	29.9	5.0
7139405	Roller skating rinks	4	D	D	D	c	D	D
71395	Bowling centers	12	D	D	D	e	D	D
713950	Bowling centers	12	D	D	D	e	D	D
71399	All other amusement & recreation industries	25	D	D	D	c	D	D
713990	All other amusement & recreation industries	25	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
FILLMORE COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKLIN COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRONTIER COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FURNAS COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GAGE COUNTY, NE								
71	Arts, entertainment, & recreation	6	2 344	422	110	45	31.0	5.0
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GARFIELD COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HALL COUNTY, NE								
71	Arts, entertainment, & recreation	18	16 841	2 503	723	332	20.1	.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
HAMILTON COUNTY, NE								
71	Arts, entertainment, & recreation	5	592	157	30	17	48.6	—
HARLAN COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAYES COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HITCHCOCK COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOLT COUNTY, NE								
71	Arts, entertainment, & recreation	3	337	46	9	14	D	—
HOOKER COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
HOWARD COUNTY, NE								
71	Arts, entertainment, & recreation	3	213	80	15	7	D	—
JEFFERSON COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JOHNSON COUNTY, NE								
71	Arts, entertainment, & recreation	4	411	113	23	19	54.3	10.0
KEARNEY COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KEITH COUNTY, NE								
71	Arts, entertainment, & recreation	5	501	117	25	13	1.4	90.4
KIMBALL COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KNOX COUNTY, NE								
71	Arts, entertainment, & recreation	5	823	110	25	30	34.0	54.6

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LANCASTER COUNTY, NE								
71	Arts, entertainment, & recreation	65	49 398	11 965	2 507	1 198	14.3	1.9
711	Performing arts, spectator sports, & related industries	16	14 216	2 862	529	227	13.0	—
7112	Spectator sports	4	12 276	2 241	424	158	7.6	—
71121	Spectator sports	4	12 276	2 241	424	158	7.6	—
713	Amusement, gambling, & recreation industries	49	35 182	9 103	1 978	971	14.8	2.7
7139	Other amusement & recreation services	45	25 307	8 283	1 772	903	20.5	2.2
71391	Golf courses & country clubs	9	8 495	2 725	420	175	24.7	1.4
713910	Golf courses & country clubs	9	8 495	2 725	420	175	24.7	1.4
71394	Fitness & recreational sports centers	17	8 374	3 052	770	446	21.5	5.4
713940	Fitness & recreational sports centers	17	8 374	3 052	770	446	21.5	5.4
71395	Bowling centers	6	4 542	1 456	363	141	3.7	—
713950	Bowling centers	6	4 542	1 456	363	141	3.7	—
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
LINCOLN COUNTY, NE								
71	Arts, entertainment, & recreation	10	5 574	861	195	79	5.4	.6
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MADISON COUNTY, NE								
71	Arts, entertainment, & recreation	15	4 435	1 417	278	113	37.8	3.7
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
MERRICK COUNTY, NE								
71	Arts, entertainment, & recreation	4	884	121	29	23	35.0	—
MORRILL COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NANCE COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEMAHA COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NUCKOLLS COUNTY, NE								
71	Arts, entertainment, & recreation	4	411	128	34	30	78.1	6.8
OTOE COUNTY, NE								
71	Arts, entertainment, & recreation	5	640	164	23	15	57.2	19.7
PAWNEE COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PERKINS COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PHELPS COUNTY, NE								
71	Arts, entertainment, & recreation	3	541	122	29	20	100.0	—
PIERCE COUNTY, NE								
71	Arts, entertainment, & recreation	5	304	92	15	8	97.4	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PLATTE COUNTY, NE								
71	Arts, entertainment, & recreation	12	12 643	1 658	313	139	47.7	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
POLK COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RED WILLOW COUNTY, NE								
71	Arts, entertainment, & recreation	6	1 041	270	62	25	100.0	—
SALINE COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SARPY COUNTY, NE								
71	Arts, entertainment, & recreation	28	23 333	3 540	781	310	7.0	1.2
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7132	Gambling industries	3	D	D	D	c	D	D
71329	Other gambling industries	3	D	D	D	c	D	D
713290	Other gambling industries	3	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 728	600	145	75	25.2	7.1
713940	Fitness & recreational sports centers	6	1 728	600	145	75	25.2	7.1
SAUNDERS COUNTY, NE								
71	Arts, entertainment, & recreation	8	1 692	776	183	76	15.7	1.4
SCOTTS BLUFF COUNTY, NE								
71	Arts, entertainment, & recreation	9	959	240	62	38	43.8	3.4
SEWARD COUNTY, NE								
71	Arts, entertainment, & recreation	4	434	124	34	38	95.2	—
SHERIDAN COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHERMAN COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STANTON COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
THAYER COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
THURSTON COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VALLEY COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WASHINGTON COUNTY, NE								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WAYNE COUNTY, NE								
71	Arts, entertainment, & recreation	3	272	125	43	29	—	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	WEBSTER COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	YORK COUNTY, NE							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ALLIANCE, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	AURORA, NE							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BEATRICE, NE							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
	BELLEVUE, NE							
71	Arts, entertainment, & recreation	9	6 622	1 410	357	136	6.6	—
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
	BLAIR, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BROKEN BOW, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CENTRAL CITY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CHADRON, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	COLUMBUS, NE							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	COZAD, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CRETE, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	DAVID CITY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ELKHORN, NE								
71	Arts, entertainment, & recreation	3	1 437	599	157	56	D	8.6
FAIRBURY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FREMONT, NE								
71	Arts, entertainment, & recreation	9	2 258	605	155	70	58.2	—
713	Amusement, gambling, & recreation industries	9	2 258	605	155	70	58.2	—
7139	Other amusement & recreation services	8	D	D	D	b	D	D
GERING, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GOTHENBURG, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRAND ISLAND, NE								
71	Arts, entertainment, & recreation	13	15 689	2 381	708	314	15.2	.1
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
HASTINGS, NE								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
HOLDREGE, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KEARNEY, NE								
71	Arts, entertainment, & recreation	12	3 595	1 030	235	118	53.8	.8
713	Amusement, gambling, & recreation industries	8	2 679	729	172	99	38.0	1.1
7139	Other amusement & recreation services	6	D	D	D	b	D	D
KIMBALL, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LA VISTA, NE								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
LEXINGTON, NE								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
LINCOLN, NE								
71	Arts, entertainment, & recreation	51	36 343	9 710	2 125	1 035	14.7	1.7
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	36	D	D	D	f	D	D
7139	Other amusement & recreation services	33	D	D	D	f	D	D
71394	Fitness & recreational sports centers	16	D	D	D	e	D	D
713940	Fitness & recreational sports centers	16	D	D	D	e	D	D
71395	Bowling centers	6	4 542	1 456	363	141	3.7	—
713950	Bowling centers	6	4 542	1 456	363	141	3.7	—
71399	All other amusement & recreation industries	8	D	D	D	c	D	D
713990	All other amusement & recreation industries	8	D	D	D	c	D	D
MCCOOK, NE								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MINDEN, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEBRASKA CITY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORFOLK, NE								
71	Arts, entertainment, & recreation	10	2 515	733	157	67	40.0	6.6
713	Amusement, gambling, & recreation industries	10	2 515	733	157	67	40.0	6.6
7139	Other amusement & recreation services	10	2 515	733	157	67	40.0	6.6
NORTH PLATTE, NE								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
OGALLALA, NE								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OMAHA, NE								
71	Arts, entertainment, & recreation	116	70 288	17 266	4 418	1 870	14.9	16.9
711	Performing arts, spectator sports, & related industries	36	23 497	5 174	1 548	360	13.2	35.3
7111	Performing arts companies	10	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	5	11 394	2 421	1 033	245	—	69.1
71121	Spectator sports	5	11 394	2 421	1 033	245	—	69.1
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	14	D	D	D	b	D	D
71151	Independent artists, writers, & performers	14	D	D	D	b	D	D
711510	Independent artists, writers, & performers	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	80	46 791	12 092	2 870	1 510	15.7	7.6
7131	Amusement parks & arcades	6	D	D	D	b	D	D
7139	Other amusement & recreation services	68	D	D	D	g	D	D
71394	Fitness & recreational sports centers	27	D	D	D	f	D	D
713940	Fitness & recreational sports centers	27	D	D	D	f	D	D
7139405	Roller skating rinks	4	D	D	D	c	D	D
71395	Bowling centers	11	D	D	D	c	D	D
713950	Bowling centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	D	D	b	D	D
O'NEILL, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PAPILLION, NE								
71	Arts, entertainment, & recreation	6	2 323	664	156	74	14.6	—
713	Amusement, gambling, & recreation industries	6	2 323	664	156	74	14.6	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PLATTSMOUTH, NE								
71	Arts, entertainment, & recreation	4	1 462	714	158	75	10.9	—
RALSTON, NE								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SCHUYLER, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCOTTSBLUFF, NE								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
SEWARD, NE								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SIDNEY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
SOUTH SIOUX CITY, NE								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
VALENTINE, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WAYNE, NE								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WEST POINT, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
YORK, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ADAMS COUNTY, NE								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF ANTELOPE COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BOYD COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BUFFALO COUNTY, NE								
71	Arts, entertainment, & recreation	7	1 174	288	60	32	100.0	—
BALANCE OF BURT COUNTY, NE								
71	Arts, entertainment, & recreation	3	192	33	4	1	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CASS COUNTY, NE								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF CEDAR COUNTY, NE								
71	Arts, entertainment, & recreation	3	202	40	1	5	D	—
BALANCE OF CHASE COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CHERRY COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
BALANCE OF CLAY COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF COLFAX COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CUMING COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DAKOTA COUNTY, NE								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF DAWES COUNTY, NE								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF DAWSON COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF DIXON COUNTY, NE								
71	Arts, entertainment, & recreation	3	418	75	25	8	D	14.1
BALANCE OF DODGE COUNTY, NE								
71	Arts, entertainment, & recreation	4	749	144	19	22	84.2	—
BALANCE OF DOUGLAS COUNTY, NE								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71391	Golf courses & country clubs	8	12 182	3 624	779	212	60.1	3.2
713910	Golf courses & country clubs	8	12 182	3 624	779	212	60.1	3.2
BALANCE OF FILLMORE COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FRONTIER COUNTY, NE								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FURNAS COUNTY, NE								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF GAGE COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF GARFIELD COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF HALL COUNTY, NE							
71	Arts, entertainment, & recreation	5	1 152	122	15	18	85.9	—
	BALANCE OF HAMILTON COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HARLAN COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HAYES COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HITCHCOCK COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HOLT COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF HOOKER COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
	BALANCE OF HOWARD COUNTY, NE							
71	Arts, entertainment, & recreation	3	213	80	15	7	D	—
	BALANCE OF JOHNSON COUNTY, NE							
71	Arts, entertainment, & recreation	4	411	113	23	19	54.3	10.0
	BALANCE OF KEITH COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF KNOX COUNTY, NE							
71	Arts, entertainment, & recreation	5	823	110	25	30	34.0	54.6
	BALANCE OF LANCASTER COUNTY, NE							
71	Arts, entertainment, & recreation	14	13 055	2 255	382	163	13.2	2.5
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71391	Golf courses & country clubs	7	D	D	D	b	D	D
713910	Golf courses & country clubs	7	D	D	D	b	D	D
	BALANCE OF LINCOLN COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MADISON COUNTY, NE							
71	Arts, entertainment, & recreation	5	1 920	684	121	46	34.9	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	BALANCE OF MERRICK COUNTY, NE							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF MORRILL COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BALANCE OF NANCE COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF NEMAHA COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF NUCKOLLS COUNTY, NE							
71	Arts, entertainment, & recreation	4	411	128	34	30	78.1	6.8
	BALANCE OF OTOE COUNTY, NE							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF PAWNEE COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PERKINS COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PHELPS COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF PIERCE COUNTY, NE							
71	Arts, entertainment, & recreation	5	304	92	15	8	97.4	—
	BALANCE OF PLATTE COUNTY, NE							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
	BALANCE OF POLK COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF RED WILLOW COUNTY, NE							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF SARPY COUNTY, NE							
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	BALANCE OF SAUNDERS COUNTY, NE							
71	Arts, entertainment, & recreation	8	1 692	776	183	76	15.7	1.4
	BALANCE OF SCOTTS BLUFF COUNTY, NE							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF SEWARD COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SHERIDAN COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SHERMAN COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF STANTON COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF THAYER COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF THURSTON COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF VALLEY COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WASHINGTON COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WAYNE COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WEBSTER COUNTY, NE							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF YORK COUNTY, NE							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 71130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEBRASKA

There are no geographic notes for the state of Nebraska.

Appendix E. Metropolitan Areas

NEBRASKA

Lincoln, NE MSA

Lancaster County, NE

Omaha, NE—IA MSA

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA—NE MSA

Woodbury County, IA

Dakota County, NE

New Hampshire

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Helping You Make Informed Decisions

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1997 Economic Census
Arts, Entertainment, and Recreation
Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW HAMPSHIRE								
71	Arts, entertainment, & recreation	460	365 047	99 629	18 972	6 545	19.2	5.4
711	Performing arts, spectator sports, & related industries	85	107 325	21 882	3 612	805	6.5	9.6
7111	Performing arts companies	15	4 462	900	157	63	58.0	3.8
71111	Theater companies & dinner theaters	8	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	7	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	5	2 727	330	80	18	92.7	—
711130	Musical groups & artists	5	2 727	330	80	18	92.7	—
7111309	Other music groups & artists	5	2 727	330	80	18	92.7	—
7112	Spectator sports	26	86 059	14 539	2 554	634	.9	10.5
71121	Spectator sports	26	86 059	14 539	2 554	634	.9	10.5
711211	Sports teams & clubs	1	D	D	D	a	D	D
7112119	Other professional sports clubs	1	D	D	D	a	D	D
711212	Racetracks	15	84 251	14 212	2 488	616	.7	10.1
7112121	Dog racetrack operation	3	D	D	D	e	D	D
7112122	Auto racetrack operation	11	D	D	D	b	D	D
7112123	Horse racetrack operation	1	D	D	D	c	D	D
711219	Other spectator sports	10	D	D	D	a	D	D
7112191	Professional athletes	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	7	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	11	4 278	486	27	5	46.0	24.5
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	3	732	134	29	16	D	—
71141	Agents/managers for artists, athletes, & other public figures	3	732	134	29	16	D	—
711410	Agents/managers for artists, athletes, & other public figures	3	732	134	29	16	D	—
7115	Independent artists, writers, & performers	30	11 794	5 823	845	87	10.4	.7
71151	Independent artists, writers, & performers	30	11 794	5 823	845	87	10.4	.7
711510	Independent artists, writers, & performers	30	11 794	5 823	845	87	10.4	.7
712	Museums, historical sites, & similar institutions	7	2 315	693	85	19	3.5	7.7
7121	Museums, historical sites, & similar institutions	7	2 315	693	85	19	3.5	7.7
71211	Museums	3	D	D	D	a	D	D
712110	Museums	3	D	D	D	a	D	D
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
71219	Nature parks & other similar institutions	2	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	368	255 407	77 054	15 275	5 721	24.6	3.6
7131	Amusement parks & arcades	32	41 568	16 260	1 194	410	38.0	5.3
71311	Amusement & theme parks	12	31 113	13 717	652	202	47.0	7.1
713110	Amusement & theme parks	12	31 113	13 717	652	202	47.0	7.1
7131101	Waterparks	5	5 367	2 200	182	92	30.9	41.1
7131102	Amusement parks (except waterparks)	7	25 746	11 517	470	110	50.4	—
71312	Amusement arcades	20	10 455	2 543	542	208	11.2	—
713120	Amusement arcades	20	10 455	2 543	542	208	11.2	—
7132	Gambling industries	2	D	D	D	a	D	D
71329	Other gambling industries	2	D	D	D	a	D	D
713290	Other gambling industries	2	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	a	D	D
7139	Other amusement & recreation services	334	D	D	D	i	D	D
71391	Golf courses & country clubs	65	60 845	20 717	2 864	809	25.7	4.7
713910	Golf courses & country clubs	65	60 845	20 717	2 864	809	25.7	4.7
71392	Skiing facilities	13	40 039	11 823	5 314	2 043	7.3	.1
713920	Skiing facilities	13	40 039	11 823	5 314	2 043	7.3	.1
71393	Marinas	42	33 672	5 205	879	201	26.3	4.7
713930	Marinas	42	33 672	5 205	879	201	26.3	4.7
71394	Fitness & recreational sports centers	89	31 338	10 613	2 485	1 407	30.5	5.8
713940	Fitness & recreational sports centers	89	31 338	10 613	2 485	1 407	30.5	5.8
7139404	Ice skating rinks	3	D	D	D	b	D	D
7139405	Roller skating rinks	3	991	293	84	37	—	—
71395	Bowling centers	26	10 638	3 128	793	271	20.3	2.7
713950	Bowling centers	26	10 638	3 128	793	271	20.3	2.7
71399	All other amusement & recreation industries	99	D	D	D	f	D	D
713990	All other amusement & recreation industries	99	D	D	D	f	D	D
7139901	Dance studios & halls	7	856	169	42	29	46.8	12.7
7139902	Concession operators of amusement devices & rides	8	3 927	1 046	125	38	5.0	—
7139904	Miniature golf courses	22	3 345	592	22	28	30.5	3.4
7139905	Coin-operated amusement devices (except slot machine operation)	22	13 148	3 518	755	182	13.7	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW HAMPSHIRE									
71	Arts, entertainment, & recreation	127	51 956	50 060	18 834	3 617	1 370	15.3	3.7
711	Performing arts, spectator sports, & related industries	34	13 972	13 688	3 709	645	376	10.5	5.9
7111	Performing arts companies	19	6 350	6 142	2 158	362	96	6.6	—
71111	Theater companies & dinner theaters	12	4 067	3 940	1 405	192	59	10.4	—
711110	Theater companies & dinner theaters	12	4 067	3 940	1 405	192	59	10.4	—
7111102	Theater companies	12	4 067	3 940	1 405	192	59	10.4	—
71112	Dance companies	1	D	D	D	D	a	D	D
711120	Dance companies	1	D	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	15	7 622	7 546	1 551	283	280	13.8	10.9
71131	Promoters of performing arts, sports, & similar events w/facility	6	3 585	3 631	906	222	42	1.7	23.2
711310	Promoters of performing arts, sports, & similar events w/facility	6	3 585	3 631	906	222	42	1.7	23.2
71132	Promoters of performing arts, sports, & similar events w/o facil	9	4 037	3 915	645	61	238	24.5	—
711320	Promoters of performing arts, sports, & similar events w/o facil	9	4 037	3 915	645	61	238	24.5	—
712	Museums, historical sites, & similar institutions	47	14 357	12 956	5 228	1 069	335	23.3	3.9
7121	Museums, historical sites, & similar institutions	47	14 357	12 956	5 228	1 069	335	23.3	3.9
71211	Museums	32	9 384	8 506	4 122	815	260	29.7	3.1
712110	Museums	32	9 384	8 506	4 122	815	260	29.7	3.1
71212	Historical sites	12	D	D	D	D	b	D	D
712120	Historical sites	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	46	23 627	23 416	9 897	1 903	659	13.3	2.4
7139	Other amusement & recreation services	46	23 627	23 416	9 897	1 903	659	13.3	2.4
71391	Golf courses & country clubs	7	8 662	8 365	2 897	411	135	6.1	—
713910	Golf courses & country clubs	7	8 662	8 365	2 897	411	135	6.1	—
71394	Fitness & recreational sports centers	31	13 064	13 171	6 422	1 379	489	17.7	3.6
713940	Fitness & recreational sports centers	31	13 064	13 171	6 422	1 379	489	17.7	3.6
71399	All other amusement & recreation industries	8	1 901	1 880	578	113	35	16.0	4.5
713990	All other amusement & recreation industries	8	1 901	1 880	578	113	35	16.0	4.5

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA								
71	Arts, entertainment, & recreation	1 573	1 508 025	506 655	102 727	20 607	20.3	9.8
711	Performing arts, spectator sports, & related industries	389	D	D	D	h	D	D
7111	Performing arts companies	74	65 141	17 624	2 025	429	8.1	1.2
71111	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
711110	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
7111102	Theater companies	20	21 409	4 793	864	229	2.6	2.3
71113	Musical groups & artists	41	D	D	D	c	D	D
711130	Musical groups & artists	41	D	D	D	c	D	D
7111309	Other music groups & artists	40	39 606	11 764	945	122	7.8	.2
7112	Spectator sports	51	D	D	D	g	D	D
71121	Spectator sports	51	D	D	D	g	D	D
711211	Sports teams & clubs	8	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	6	D	D	D	e	D	D
711212	Racetracks	17	125 339	26 008	5 875	1 394	16.7	.8
7112121	Dog racetrack operation	6	67 464	12 233	2 573	760	.3	-
7112123	Horse racetrack operation	3	D	D	D	f	D	D
711219	Other spectator sports	26	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	56	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
71141	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
711410	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
7115	Independent artists, writers, & performers	148	D	D	D	f	D	D
71151	Independent artists, writers, & performers	148	D	D	D	f	D	D
711510	Independent artists, writers, & performers	148	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
71211	Museums	11	4 638	1 109	185	50	70.3	-
712110	Museums	11	4 638	1 109	185	50	70.3	-
713	Amusement, gambling, & recreation industries	1 167	D	D	D	j	D	D
7131	Amusement parks & arcades	69	D	D	D	f	D	D
71311	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
713110	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
71312	Amusement arcades	54	D	D	D	e	D	D
713120	Amusement arcades	54	D	D	D	e	D	D
7139	Other amusement & recreation services	1 089	711 602	205 381	41 405	15 105	29.7	7.6
71391	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
713910	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
71392	Skating facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
713920	Skating facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
71393	Marinas	100	61 077	14 024	2 664	516	33.0	.9
713930	Marinas	100	61 077	14 024	2 664	516	33.0	.9
71394	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
713940	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
7139404	Ice skating rinks	21	17 732	3 957	958	371	17.1	12.4
7139405	Roller skating rinks	22	5 998	1 883	491	273	33.8	1.5
71395	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
713950	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
71399	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
713990	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
7139901	Dance studios & halls	9	1 831	472	113	41	22.3	12.8
7139902	Concession operators of amusement devices & rides	15	2 876	904	44	28	27.5	-
7139904	Miniature golf courses	40	11 655	3 057	373	99	26.2	6.1
7139905	Coin-operated amusement devices (except slot machine operation)	44	34 384	8 722	2 098	476	36.9	4.5
Boston, MA-NH PMSA								
71	Arts, entertainment, & recreation	981	1 096 700	391 248	82 266	13 098	18.7	11.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
Boston, MA-NH PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries	296	638 421	259 375	55 437	3 815	9.5	13.6
7111	Performing arts companies	59	60 610	16 833	1 895	392	4.7	1.0
71111	Theater companies & dinner theaters	20	D	D	D	e	D	D
711110	Theater companies & dinner theaters	20	D	D	D	e	D	D
7111102	Theater companies	14	D	D	D	c	D	D
71113	Musical groups & artists	35	36 916	11 368	857	103	2.1	.5
711130	Musical groups & artists	35	36 916	11 368	857	103	2.1	.5
7111309	Other music groups & artists	34	D	D	D	c	D	D
7112	Spectator sports	30	328 722	198 241	43 695	1 549	6.7	21.9
71121	Spectator sports	30	328 722	198 241	43 695	1 549	6.7	21.9
711211	Sports teams & clubs	6	268 445	181 475	39 461	540	—	26.7
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	7	56 603	15 601	4 014	960	36.8	—
711219	Other spectator sports	17	3 674	1 165	220	49	36.8	7.0
7113	Promoters of performing arts, sports, & similar events	41	164 846	19 328	4 951	1 216	5.6	3.2
71131	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	31	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	31	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
71141	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
711410	Agents/managers for artists, athletes, & other public figures	52	35 680	10 548	1 769	208	14.1	17.9
7115	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
71151	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
711510	Independent artists, writers, & performers	114	48 563	14 425	3 127	450	44.5	5.0
712	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
71211	Museums	9	D	D	D	b	D	D
712110	Museums	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	673	D	D	D	i	D	D
7131	Amusement parks & arcades	34	12 763	3 641	522	228	13.7	12.2
71312	Amusement arcades	27	8 109	1 944	437	201	15.1	5.8
713120	Amusement arcades	27	8 109	1 944	437	201	15.1	5.8
7139	Other amusement & recreation services	632	D	D	D	i	D	D
71391	Golf courses & country clubs	78	100 752	31 679	3 972	1 040	28.8	7.2
713910	Golf courses & country clubs	78	100 752	31 679	3 972	1 040	28.8	7.2
71393	Marinas	69	42 010	9 426	1 816	345	37.4	.8
713930	Marinas	69	42 010	9 426	1 816	345	37.4	.8
71394	Fitness & recreational sports centers	301	212 307	62 112	15 083	6 045	29.9	11.9
713940	Fitness & recreational sports centers	301	212 307	62 112	15 083	6 045	29.9	11.9
7139404	Ice skating rinks	15	14 075	3 066	732	243	8.8	11.7
7139405	Roller skating rinks	13	3 362	1 113	279	166	39.4	2.7
71395	Bowling centers	50	18 532	5 591	1 385	461	41.1	5.7
713950	Bowling centers	50	18 532	5 591	1 385	461	41.1	5.7
71399	All other amusement & recreation industries	129	62 685	17 260	3 556	949	35.0	6.8
713990	All other amusement & recreation industries	129	62 685	17 260	3 556	949	35.0	6.8
7139902	Concession operators of amusement devices & rides	9	D	D	D	b	D	D
7139904	Miniature golf courses	20	7 051	2 129	326	71	14.2	9.6
7139905	Coin-operated amusement devices (except slot machine operation)	19	20 954	5 498	1 373	323	50.6	7.3
Brockton, MA PMSA								
71	Arts, entertainment, & recreation	67	68 455	12 042	2 322	909	18.0	2.8
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	60	D	D	D	f	D	D
7139	Other amusement & recreation services	59	D	D	D	f	D	D
71391	Golf courses & country clubs	13	13 705	2 749	435	159	18.7	3.4
713910	Golf courses & country clubs	13	13 705	2 749	435	159	18.7	3.4
71394	Fitness & recreational sports centers	26	6 995	2 319	502	307	71.2	19.5
713940	Fitness & recreational sports centers	26	6 995	2 319	502	307	71.2	19.5
71395	Bowling centers	6	3 889	876	234	96	53.3	—
713950	Bowling centers	6	3 889	876	234	96	53.3	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
Fitchburg-Leominster, MA PMSA								
71	Arts, entertainment, & recreation	28	9 213	3 161	417	163	40.3	.1
713	Amusement, gambling, & recreation industries	25	8 957	3 059	399	157	41.5	.1
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
Lawrence, MA-NH PMSA								
71	Arts, entertainment, & recreation	85	91 695	27 482	3 722	1 214	29.0	.2
711	Performing arts, spectator sports, & related industries	17	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	65	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71391	Golf courses & country clubs	12	22 706	6 954	833	278	18.5	—
713910	Golf courses & country clubs	12	22 706	6 954	833	278	18.5	—
71394	Fitness & recreational sports centers	25	13 598	4 305	1 012	452	15.1	1.1
713940	Fitness & recreational sports centers	25	13 598	4 305	1 012	452	15.1	1.1
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
Lowell, MA-NH PMSA								
71	Arts, entertainment, & recreation	65	34 347	10 285	2 167	853	37.1	20.5
711	Performing arts, spectator sports, & related industries	9	1 996	780	173	23	64.1	11.7
713	Amusement, gambling, & recreation industries	56	32 351	9 505	1 994	830	35.4	21.0
7139	Other amusement & recreation services	51	30 858	9 106	1 923	780	36.3	22.0
71391	Golf courses & country clubs	8	6 403	2 406	216	59	26.6	10.2
713910	Golf courses & country clubs	8	6 403	2 406	216	59	26.6	10.2
71394	Fitness & recreational sports centers	24	14 493	4 556	1 146	578	29.3	29.1
713940	Fitness & recreational sports centers	24	14 493	4 556	1 146	578	29.3	29.1
71399	All other amusement & recreation industries	15	5 505	1 061	184	47	37.7	12.0
713990	All other amusement & recreation industries	15	5 505	1 061	184	47	37.7	12.0
Manchester, NH PMSA								
71	Arts, entertainment, & recreation	51	28 467	7 997	1 833	620	24.1	1.9
711	Performing arts, spectator sports, & related industries	11	3 526	467	101	37	78.1	10.3
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	24 941	7 530	1 732	583	16.5	.7
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71312	Amusement arcades	3	D	D	D	b	D	D
713120	Amusement arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	3	5 138	1 765	375	86	D	—
713910	Golf courses & country clubs	3	5 138	1 765	375	86	D	—
71394	Fitness & recreational sports centers	11	3 629	1 619	375	220	46.7	.8
713940	Fitness & recreational sports centers	11	3 629	1 619	375	220	46.7	.8
71399	All other amusement & recreation industries	15	8 252	1 970	440	92	13.6	1.7
713990	All other amusement & recreation industries	15	8 252	1 970	440	92	13.6	1.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	6 556	1 372	337	60	10.3	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Nashua, NH PMSA								
71	Arts, entertainment, & recreation	49	43 218	15 120	2 242	505	9.1	1.6
711	Performing arts, spectator sports, & related industries	12	8 778	4 271	584	50	10.5	—
7115	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
71151	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
711510	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
713	Amusement, gambling, & recreation industries	37	34 440	10 849	1 658	455	8.8	2.0
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	9	20 866	6 861	744	145	5.1	—
713910	Golf courses & country clubs	9	20 866	6 861	744	145	5.1	—
71394	Fitness & recreational sports centers	14	8 000	2 589	647	212	15.1	8.6
713940	Fitness & recreational sports centers	14	8 000	2 589	647	212	15.1	8.6
71399	All other amusement & recreation industries	10	3 531	879	144	50	1.8	.4
713990	All other amusement & recreation industries	10	3 531	879	144	50	1.8	.4
New Bedford, MA PMSA								
71	Arts, entertainment, & recreation	45	19 693	5 854	1 092	392	36.1	5.4
713	Amusement, gambling, & recreation industries	44	D	D	D	e	D	D
7139	Other amusement & recreation services	42	D	D	D	e	D	D
71393	Marinas	14	9 312	2 897	603	92	21.8	—
713930	Marinas	14	9 312	2 897	603	92	21.8	—
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
Portsmouth–Rochester, NH–ME PMSA								
71	Arts, entertainment, & recreation	102	49 743	14 600	2 301	891	32.0	9.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	a	D	D
71121	Spectator sports	4	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	83	40 174	12 312	2 110	847	36.1	9.8
7131	Amusement parks & arcades	10	8 752	3 099	387	68	29.1	23.6
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	73	31 422	9 213	1 723	779	38.1	5.9
71391	Golf courses & country clubs	16	10 924	3 992	630	288	47.1	10.8
713910	Golf courses & country clubs	16	10 924	3 992	630	288	47.1	10.8
71393	Marinas	8	5 400	1 125	182	60	14.9	4.3
713930	Marinas	8	5 400	1 125	182	60	14.9	4.3
71394	Fitness & recreational sports centers	21	8 059	2 520	602	304	53.3	.3
713940	Fitness & recreational sports centers	21	8 059	2 520	602	304	53.3	.3
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
Worcester, MA–CT PMSA								
71	Arts, entertainment, & recreation	100	66 494	18 866	4 365	1 962	17.2	5.0
711	Performing arts, spectator sports, & related industries	15	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	84	59 166	15 519	3 552	1 642	17.2	5.2
7131	Amusement parks & arcades	8	4 212	1 040	100	50	5.7	—
7139	Other amusement & recreation services	76	54 954	14 479	3 452	1 592	18.1	5.6
71391	Golf courses & country clubs	16	17 510	5 198	608	254	22.4	11.0
713910	Golf courses & country clubs	16	17 510	5 198	608	254	22.4	11.0
71394	Fitness & recreational sports centers	35	16 873	4 899	1 130	468	24.3	5.9
713940	Fitness & recreational sports centers	35	16 873	4 899	1 130	468	24.3	5.9
71395	Bowling centers	8	3 558	1 079	248	123	22.1	—
713950	Bowling centers	8	3 558	1 079	248	123	22.1	—
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
AREA OUTSIDE NEW HAMPSHIRE METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	228	D	D	D	h	D	D	
711	Performing arts, spectator sports, & related industries	34	D	D	D	e	D	D	
7112	Spectator sports	11	D	D	D	e	D	D	
71121	Spectator sports	11	D	D	D	e	D	D	
711212	Racetracks	6	D	D	D	e	D	D	
7112122	Auto racetrack operation	4	D	D	D	b	D	D	
712	Museums, historical sites, & similar institutions	4	D	D	D	a	D	D	
7121	Museums, historical sites, & similar institutions	4	D	D	D	a	D	D	
713	Amusement, gambling, & recreation industries	190	134 610	36 194	9 128	3 621	19.3	3.5	
7131	Amusement parks & arcades	15	D	D	D	c	D	D	
71311	Amusement & theme parks	7	D	D	D	c	D	D	
713110	Amusement & theme parks	7	D	D	D	c	D	D	
7139	Other amusement & recreation services	175	D	D	D	h	D	D	
71391	Golf courses & country clubs	36	22 304	7 523	1 016	269	35.1	8.3	
713910	Golf courses & country clubs	36	22 304	7 523	1 016	269	35.1	8.3	
71392	Skiing facilities	13	40 039	11 823	5 314	2 043	7.3	.1	
713920	Skiing facilities	13	40 039	11 823	5 314	2 043	7.3	.1	
71393	Marinas	33	D	D	D	c	D	D	
713930	Marinas	33	D	D	D	c	D	D	
71394	Fitness & recreational sports centers	38	D	D	D	f	D	D	
713940	Fitness & recreational sports centers	38	D	D	D	f	D	D	
71399	All other amusement & recreation industries	45	17 838	4 717	885	344	20.1	1.2	
713990	All other amusement & recreation industries	45	17 838	4 717	885	344	20.1	1.2	
7139902	Concession operators of amusement devices & rides	5	D	D	D	b	D	D	
7139904	Miniature golf courses	13	1 955	330	19	26	24.5	5.8	
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	3 896	1 397	295	90	15.3	—	

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA									
71	Arts, entertainment, & recreation	538	602 246	559 204	213 702	43 908	11 943	14.7	7.7
711	Performing arts, spectator sports, & related industries	99	D	D	D	D	h	D	D
7111	Performing arts companies	76	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	40	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	40	D	D	D	D	e	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	37	D	D	D	D	e	D	D
71112	Dance companies	6	D	D	D	D	e	D	D
711120	Dance companies	6	D	D	D	D	e	D	D
71113	Musical groups & artists	29	62 775	60 649	23 846	5 873	812	1.3	.2
711130	Musical groups & artists	29	62 775	60 649	23 846	5 873	812	1.3	.2
7111301	Symphony orchestras & chamber music organizations	17	D	D	D	D	f	D	D
7111309	Other music groups & artists	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ..	23	57 158	54 634	10 401	2 469	1 382	4.6	4.5
71131	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
712	Museums, historical sites, & similar institutions	165	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	165	D	D	D	D	h	D	D
71211	Museums	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
712110	Museums	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
71212	Historical sites	42	D	D	D	D	f	D	D
712120	Historical sites	42	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	4	27 207	25 480	9 235	2 165	410	—	—
712130	Zoos & botanical gardens	4	27 207	25 480	9 235	2 165	410	—	—
713	Amusement, gambling, & recreation industries	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
7139	Other amusement & recreation services	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
71391	Golf courses & country clubs	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
713910	Golf courses & country clubs	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
71394	Fitness & recreational sports centers	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
713940	Fitness & recreational sports centers	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
71399	All other amusement & recreation industries	43	14 841	12 256	4 222	635	178	31.2	2.4
713990	All other amusement & recreation industries	43	14 841	12 256	4 222	635	178	31.2	2.4
	Boston, MA-NH PMSA								
71	Arts, entertainment, & recreation	381	489 038	459 484	173 900	35 794	9 070	12.9	8.3
711	Performing arts, spectator sports, & related industries	72	160 488	155 724	49 028	11 449	2 731	2.0	4.9
7111	Performing arts companies	57	107 813	105 303	39 739	9 200	1 603	1.3	5.6
71111	Theater companies & dinner theaters	28	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	28	D	D	D	D	e	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	25	D	D	D	D	e	D	D
71112	Dance companies	5	D	D	D	D	e	D	D
711120	Dance companies	5	D	D	D	D	e	D	D
71113	Musical groups & artists	23	61 500	59 451	23 484	5 795	795	1.0	.2
711130	Musical groups & artists	23	61 500	59 451	23 484	5 795	795	1.0	.2
7111301	Symphony orchestras & chamber music organizations	12	D	D	D	D	f	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	15	52 675	50 421	9 289	2 249	1 128	3.3	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
7121	Museums, historical sites, & similar institutions	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
71211	Museums	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
712110	Museums	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
71212	Historical sites	31	D	D	D	D	e	D	D
712120	Historical sites	31	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
7139	Other amusement & recreation services	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
71391	Golf courses & country clubs	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
713910	Golf courses & country clubs	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
71394	Fitness & recreational sports centers	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
713940	Fitness & recreational sports centers	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
71399	All other amusement & recreation industries	30	12 998	10 480	3 645	521	128	31.0	2.0
713990	All other amusement & recreation industries	30	12 998	10 480	3 645	521	128	31.0	2.0
	Brockton, MA PMSA								
71	Arts, entertainment, & recreation	7	3 853	3 164	1 210	226	75	56.0	—
712	Museums, historical sites, & similar institutions	3	1 677	1 159	516	114	55	D	—
7121	Museums, historical sites, & similar institutions	3	1 677	1 159	516	114	55	D	—
713	Amusement, gambling, & recreation industries	4	2 176	2 005	694	112	20	34.7	—
7139	Other amusement & recreation services	4	2 176	2 005	694	112	20	34.7	—

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.									
Fitchburg–Leominster, MA PMSA									
71	Arts, entertainment, & recreation	9	6 833	6 169	2 353	418	173	21.0	21.3
712	Museums, historical sites, & similar institutions	4	2 911	2 495	362	87	23	45.1	49.2
7121	Museums, historical sites, & similar institutions	4	2 911	2 495	362	87	23	45.1	49.2
713	Amusement, gambling, & recreation industries	5	3 922	3 674	1 991	331	150	3.0	.6
7139	Other amusement & recreation services	5	3 922	3 674	1 991	331	150	3.0	.6
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
Lawrence, MA–NH PMSA									
71	Arts, entertainment, & recreation	13	6 626	6 522	2 689	629	327	17.3	1.8
713	Amusement, gambling, & recreation industries	10	D	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	e	D	D
Lowell, MA–NH PMSA									
71	Arts, entertainment, & recreation	12	10 256	9 603	4 030	771	224	31.7	1.0
711	Performing arts, spectator sports, & related industries	1	D	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	6 701	6 302	2 440	388	136	42.4	—
7139	Other amusement & recreation services	8	6 701	6 302	2 440	388	136	42.4	—
71391	Golf courses & country clubs	3	D	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	b	D	D
Manchester, NH PMSA									
71	Arts, entertainment, & recreation	14	6 240	5 990	2 391	567	132	18.0	21.9
711	Performing arts, spectator sports, & related industries	4	1 760	1 744	456	124	18	12.3	47.2
712	Museums, historical sites, & similar institutions	4	2 670	2 567	1 103	268	81	26.8	3.1
7121	Museums, historical sites, & similar institutions	4	2 670	2 567	1 103	268	81	26.8	3.1
713	Amusement, gambling, & recreation industries	6	1 810	1 679	832	175	33	10.7	25.0
7139	Other amusement & recreation services	6	1 810	1 679	832	175	33	10.7	25.0
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
Nashua, NH PMSA									
71	Arts, entertainment, & recreation	10	6 937	6 567	2 900	584	179	.6	3.0
713	Amusement, gambling, & recreation industries	4	5 468	5 296	2 401	496	147	—	—
7139	Other amusement & recreation services	4	5 468	5 296	2 401	496	147	—	—
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
New Bedford, MA PMSA									
71	Arts, entertainment, & recreation	18	15 502	15 783	4 250	705	312	41.3	13.6
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	9 137	9 149	3 481	516	246	12.8	19.4
7139	Other amusement & recreation services	11	9 137	9 149	3 481	516	246	12.8	19.4
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.									
Portsmouth-Rochester, NH-ME PMSA									
71	Arts, entertainment, & recreation	41	13 036	12 968	5 260	948	556	28.3	—
711	Performing arts, spectator sports, & related industries	10	3 986	4 044	1 186	231	275	7.0	—
7111	Performing arts companies	5	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	19	3 949	4 034	1 841	346	116	27.3	—
7121	Museums, historical sites, & similar institutions	19	3 949	4 034	1 841	346	116	27.3	—
71211	Museums	14	D	D	D	D	b	D	D
712110	Museums	14	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	5 101	4 890	2 233	371	165	45.7	—
7139	Other amusement & recreation services	12	5 101	4 890	2 233	371	165	45.7	—
71394	Fitness & recreational sports centers	8	3 233	3 113	1 492	247	118	60.8	—
713940	Fitness & recreational sports centers	8	3 233	3 113	1 492	247	118	60.8	—
Worcester, MA-CT PMSA									
71	Arts, entertainment, & recreation	33	43 925	32 954	14 719	3 266	895	14.1	.5
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	26 924	16 584	6 981	1 603	394	6.4	.7
7121	Museums, historical sites, & similar institutions	9	26 924	16 584	6 981	1 603	394	6.4	.7
71211	Museums	5	D	D	D	D	c	D	D
712110	Museums	5	D	D	D	D	c	D	D
71212	Historical sites	1	D	D	D	D	e	D	D
712120	Historical sites	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 318	7 084	2 783	430	81	22.1	—
713910	Golf courses & country clubs	5	7 318	7 084	2 783	430	81	22.1	—
71394	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
AREA OUTSIDE NEW HAMPSHIRE METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	67	D	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	17	D	D	D	D	b	D	D
7111	Performing arts companies	8	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	9	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	27	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	27	D	D	D	D	c	D	D
71211	Museums	17	D	D	D	D	b	D	D
712110	Museums	17	D	D	D	D	b	D	D
71212	Historical sites	7	D	D	D	D	b	D	D
712120	Historical sites	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	17	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	17	D	D	D	D	e	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BELKNAP COUNTY, NH								
71	Arts, entertainment, & recreation	46	35 287	6 863	1 295	460	20.2	4.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	41	D	D	D	e	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71393	Marinas	15	18 941	2 248	386	68	25.2	5.3
713930	Marinas	15	18 941	2 248	386	68	25.2	5.3
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	3 641	1 261	213	63	9.3	—
713990	All other amusement & recreation industries	8	3 641	1 261	213	63	9.3	—
CARROLL COUNTY, NH								
71	Arts, entertainment, & recreation	31	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	f	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	6	5 712	1 555	213	80	62.5	.7
713910	Golf courses & country clubs	6	5 712	1 555	213	80	62.5	.7
71399	All other amusement & recreation industries	8	4 183	1 042	166	79	22.9	2.7
713990	All other amusement & recreation industries	8	4 183	1 042	166	79	22.9	2.7
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
CHESHIRE COUNTY, NH								
71	Arts, entertainment, & recreation	25	20 520	5 777	1 156	342	6.8	38.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 370	417	80	44	—	30.9
713940	Fitness & recreational sports centers	5	1 370	417	80	44	—	30.9
71399	All other amusement & recreation industries	7	4 086	706	180	44	7.8	—
713990	All other amusement & recreation industries	7	4 086	706	180	44	7.8	—
COOS COUNTY, NH								
71	Arts, entertainment, & recreation	14	9 036	2 940	831	421	8.7	.2
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	e	D	D
GRAFTON COUNTY, NH								
71	Arts, entertainment, & recreation	47	42 584	12 302	4 108	1 376	13.1	3.5
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	37	38 546	11 130	3 902	1 353	12.7	3.1
7139	Other amusement & recreation services	35	D	D	D	g	D	D
71392	Skiing facilities	4	D	D	D	g	D	D
713920	Skiing facilities	4	D	D	D	g	D	D
71394	Fitness & recreational sports centers	10	2 848	784	188	78	88.2	6.2
713940	Fitness & recreational sports centers	10	2 848	784	188	78	88.2	6.2
71399	All other amusement & recreation industries	9	2 592	643	89	50	34.3	—
713990	All other amusement & recreation industries	9	2 592	643	89	50	34.3	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HILLSBOROUGH COUNTY, NH								
71	Arts, entertainment, & recreation	96	69 250	22 323	3 933	1 054	16.7	1.5
711	Performing arts, spectator sports, & related industries	20	11 944	4 679	674	95	29.5	1.6
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
71151	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
711510	Independent artists, writers, & performers	8	7 277	4 111	570	48	10.2	—
713	Amusement, gambling, & recreation industries	76	57 306	17 644	3 259	959	14.0	1.5
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71312	Amusement arcades	3	D	D	D	b	D	D
713120	Amusement arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	71	D	D	D	f	D	D
71391	Golf courses & country clubs	13	24 937	8 487	1 097	224	7.7	.4
713910	Golf courses & country clubs	13	24 937	8 487	1 097	224	7.7	.4
71394	Fitness & recreational sports centers	23	10 359	3 730	927	364	28.5	6.9
713940	Fitness & recreational sports centers	23	10 359	3 730	927	364	28.5	6.9
71395	Bowling centers	9	4 214	1 223	314	112	20.9	—
713950	Bowling centers	9	4 214	1 223	314	112	20.9	—
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D
MERRIMACK COUNTY, NH								
71	Arts, entertainment, & recreation	48	51 561	8 983	1 744	784	9.6	4.4
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	D	D	D	f	D	D
7139	Other amusement & recreation services	35	D	D	D	f	D	D
71391	Golf courses & country clubs	8	6 405	2 496	306	72	8.7	13.1
713910	Golf courses & country clubs	8	6 405	2 496	306	72	8.7	13.1
71394	Fitness & recreational sports centers	12	2 453	813	155	281	16.8	5.7
713940	Fitness & recreational sports centers	12	2 453	813	155	281	16.8	5.7
71399	All other amusement & recreation industries	8	2 215	651	140	61	25.5	4.9
713990	All other amusement & recreation industries	8	2 215	651	140	61	25.5	4.9
ROCKINGHAM COUNTY, NH								
71	Arts, entertainment, & recreation	119	100 252	30 944	4 113	1 334	28.2	4.5
711	Performing arts, spectator sports, & related industries	26	41 741	9 304	1 561	369	2.5	2.3
7112	Spectator sports	9	38 174	8 193	1 464	350	.3	2.2
71121	Spectator sports	9	38 174	8 193	1 464	350	.3	2.2
711212	Racetracks	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	90	58 123	21 543	2 546	963	46.7	6.1
7131	Amusement parks & arcades	12	22 696	10 920	560	108	68.9	9.1
71311	Amusement & theme parks	5	18 576	9 776	341	53	78.7	11.1
713110	Amusement & theme parks	5	18 576	9 776	341	53	78.7	11.1
71312	Amusement arcades	7	4 120	1 144	219	55	24.6	—
713120	Amusement arcades	7	4 120	1 144	219	55	24.6	—
7139	Other amusement & recreation services	78	35 427	10 623	1 986	855	32.5	4.2
71391	Golf courses & country clubs	12	11 601	4 006	643	229	34.1	6.8
713910	Golf courses & country clubs	12	11 601	4 006	643	229	34.1	6.8
71393	Marinas	6	3 685	868	139	49	21.8	3.1
713930	Marinas	6	3 685	868	139	49	21.8	3.1
71394	Fitness & recreational sports centers	26	10 186	3 361	773	430	27.5	1.7
713940	Fitness & recreational sports centers	26	10 186	3 361	773	430	27.5	1.7
71395	Bowling centers	8	3 586	1 115	265	80	18.6	7.7
713950	Bowling centers	8	3 586	1 115	265	80	18.6	7.7
71399	All other amusement & recreation industries	26	6 369	1 273	166	67	51.5	2.2
713990	All other amusement & recreation industries	26	6 369	1 273	166	67	51.5	2.2
STRAFFORD COUNTY, NH								
71	Arts, entertainment, & recreation	26	9 631	2 280	437	216	49.0	3.9
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	19	6 928	1 947	401	198	49.3	4.9
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	SULLIVAN COUNTY, NH							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BEDFORD TOWN, NH							
71	Arts, entertainment, & recreation	5	4 082	1 368	322	85	—	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	BERLIN, NH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	CLAREMONT, NH							
71	Arts, entertainment, & recreation	3	1 128	187	25	15	D	—
	CONCORD, NH							
71	Arts, entertainment, & recreation	17	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	1 937	647	132	257	5.2	7.2
713940	Fitness & recreational sports centers	6	1 937	647	132	257	5.2	7.2
	DERRY TOWN, NH							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	DOVER, NH							
71	Arts, entertainment, & recreation	4	1 082	141	27	14	—	13.9
	DURHAM TOWN, NH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	EXETER TOWN, NH							
71	Arts, entertainment, & recreation	7	1 436	357	69	24	72.5	—
	FRANKLIN, NH							
71	Arts, entertainment, & recreation	3	340	70	3	7	100.0	—
	GOFFSTOWN TOWN, NH							
71	Arts, entertainment, & recreation	6	5 459	1 104	273	64	13.6	—
713	Amusement, gambling, & recreation industries	6	5 459	1 104	273	64	13.6	—
7139	Other amusement & recreation services	6	5 459	1 104	273	64	13.6	—
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
	HAMPTON TOWN, NH							
71	Arts, entertainment, & recreation	14	5 133	1 535	127	18	33.0	—
713	Amusement, gambling, & recreation industries	12	D	D	D	a	D	D
7131	Amusement parks & arcades	4	3 244	1 000	107	13	27.2	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HUDSON TOWN, NH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
KEENE, NH								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
LACONIA, NH								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	All other amusement & recreation industries	5	3 065	1 138	209	62	6.7	—
713990	All other amusement & recreation industries	5	3 065	1 138	209	62	6.7	—
LEBANON, NH								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
LONDONDERRY TOWN, NH								
71	Arts, entertainment, & recreation	12	3 182	970	197	103	46.7	4.4
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 578	543	115	77	1.5	—
713940	Fitness & recreational sports centers	4	1 578	543	115	77	1.5	—
MANCHESTER, NH								
71	Arts, entertainment, & recreation	24	13 638	4 007	965	342	34.0	1.6
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71312	Amusement parks & arcades	2	D	D	D	b	D	D
713120	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
MERRIMACK TOWN, NH								
71	Arts, entertainment, & recreation	4	1 258	277	81	37	59.3	10.2
MILFORD TOWN, NH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NASHUA, NH								
71	Arts, entertainment, & recreation	19	18 988	6 858	1 160	252	9.6	2.2
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	4	D	D	D	b	D	D
71151	Independent artists, writers, & performers	4	D	D	D	b	D	D
711510	Independent artists, writers, & performers	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	7	3 265	823	220	89	31.1	13.0
713940	Fitness & recreational sports centers	7	3 265	823	220	89	31.1	13.0
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
PELHAM TOWN, NH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PORTSMOUTH, NH								
71	Arts, entertainment, & recreation	15	8 999	3 407	568	214	13.2	23.4
713	Amusement, gambling, & recreation industries	11	8 681	3 302	547	209	13.2	24.1
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
ROCHESTER, NH								
71	Arts, entertainment, & recreation	8	3 733	1 085	262	92	38.8	-
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
SALEM TOWN, NH								
71	Arts, entertainment, & recreation	13	44 662	13 694	1 257	338	32.6	.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
SOMERSWORTH, NH								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF HILLSBOROUGH COUNTY, NH								
71	Arts, entertainment, & recreation	27	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71391	Golf courses & country clubs	8	8 503	2 321	246	65	15.9	1.2
713910	Golf courses & country clubs	8	8 503	2 321	246	65	15.9	1.2

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MERRIMACK COUNTY, NH								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	6	D	D	D	b	D	D
713910	Golf courses & country clubs	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
BALANCE OF ROCKINGHAM COUNTY, NH								
71	Arts, entertainment, & recreation	55	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
711212	Racetracks	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
BALANCE OF STRAFFORD COUNTY, NH								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF BELKNAP COUNTY, NH								
71	Arts, entertainment, & recreation	31	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	c	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71393	Marinas	14	D	D	D	b	D	D
713930	Marinas	14	D	D	D	b	D	D
BALANCE OF CARROLL COUNTY, NH								
71	Arts, entertainment, & recreation	31	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	f	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	6	5 712	1 555	213	80	62.5	.7
713910	Golf courses & country clubs	6	5 712	1 555	213	80	62.5	.7
71399	All other amusement & recreation industries	8	4 183	1 042	166	79	22.9	2.7
713990	All other amusement & recreation industries	8	4 183	1 042	166	79	22.9	2.7
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
BALANCE OF CHESHIRE COUNTY, NH								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF COOS COUNTY, NH								
71	Arts, entertainment, & recreation	12	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
BALANCE OF GRAFTON COUNTY, NH								
71	Arts, entertainment, & recreation	41	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	g	D	D
7139	Other amusement & recreation services	31	D	D	D	g	D	D
71392	Skiing facilities	4	D	D	D	g	D	D
713920	Skiing facilities	4	D	D	D	g	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF SULLIVAN COUNTY, NH								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEW HAMPSHIRE

There are no geographic notes for the state of New Hampshire.

Appendix E. Metropolitan Areas

NEW HAMPSHIRE

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Bedford town, MA

Belmont town, MA

Burlington town, MA

Cambridge city, MA

Concord town, MA

Everett city, MA

Framingham town, MA

Holliston town, MA

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Hopkinton town, MA

Hudson town, MA

Lexington town, MA

Malden city, MA

Marlborough city, MA

Maynard town, MA

Medford city, MA

Melrose city, MA

Natick town, MA

Newton city, MA

North Reading town, MA

Reading town, MA

Somerville city, MA

Stoneham town, MA

Sudbury town, MA

Wakefield town, MA

Waltham city, MA

Watertown city, MA

Wayland town, MA

Weston town, MA

Wilmington town, MA

Winchester town, MA

Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA

Braintree town, MA

Brookline town, MA

Canton town, MA

Dedham town, MA

Foxborough town, MA

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA

Boston, MA—NH PMSA—Con.

Worcester County, MA (Part)

Harvard town, MA
Milford town, MA

Rockingham County, NH (Part)

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA**

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA
Norton town, MA
Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA
Beverly city, MA
Danvers town, MA
Gloucester city, MA
Ipswich town, MA
Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA
Arlington town, MA
Ashland town, MA
Bedford town, MA
Belmont town, MA
Burlington town, MA
Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA
Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA
Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)
Easton town, MA
Raynham town, MA
Norfolk County, MA (Part)
Plymouth County, MA (Part)
Abington town, MA
Bridgewater town, MA
Brockton city, MA
East Bridgewater town, MA
Middleborough town, MA
Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)
Worcester County, MA (Part)
Fitchburg city, MA
Gardner city, MA
Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)
Andover town, MA
Haverhill city, MA
Lawrence city, MA
Methuen city, MA
North Andover town, MA
Rockingham County, NH (Part)
Derry town, NH
Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)
Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Lowell city, MA
Pepperell town, MA
Tewksbury town, MA
Westford town, MA
Hillsborough County, NH (Part)
Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)
Bedford town, NH
Goffstown town, NH
Manchester city, NH
Merrimack County, NH (Part)
Rockingham County, NH (Part)
Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH (Part)
Hudson town, NH
Merrimack town, NH
Milford town, NH
Nashua city, NH

New Bedford, MA PMSA

Bristol County, MA (Part)
Dartmouth town, MA
Fairhaven town, MA
New Bedford city, MA
Plymouth County, MA (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)
York town, ME
Rockingham County, NH (Part)
Exeter town, NH
Hampton town, NH
Portsmouth city, NH
Strafford County, NH (Part)
Dover city, NH
Durham town, NH
Rochester city, NH
Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)
Hampden County, MA (Part)
Worcester County, MA (Part)
Auburn town, MA
Charlton town, MA

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Clinton town, MA
Grafton town, MA
Holden town, MA
Leicester town, MA
Millbury town, MA
Northborough town, MA
Northbridge town, MA
Oxford town, MA
Shrewsbury town, MA
Southbridge town, MA
Spencer town, MA
Uxbridge town, MA
Webster town, MA
Westborough town, MA
Worcester city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)
Andover town, MA
Haverhill city, MA
Lawrence city, MA
Methuen city, MA
North Andover town, MA
Rockingham County, NH (Part)
Derry town, NH
Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)
Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Lowell city, MA

Lowell, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Pepperell town, MA
Tewksbury town, MA
Westford town, MA
Hillsborough County, NH (Part)
Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)
Bedford town, NH
Goffstown town, NH
Manchester city, NH
Merrimack County, NH (Part)
Rockingham County, NH (Part)
Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH (Part)
Hudson town, NH
Merrimack town, NH
Milford town, NH
Nashua city, NH

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)
York town, ME
Rockingham County, NH (Part)
Exeter town, NH
Hampton town, NH
Portsmouth city, NH
Strafford County, NH (Part)
Dover city, NH
Durham town, NH
Rochester city, NH
Somersworth city, NH

New Jersey

1997

Issued October 1999

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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New Jersey

1997

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1997 Economic Census *Arts, Entertainment, and Recreation* Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW JERSEY								
71	Arts, entertainment, & recreation	2 393	1 981 156	602 160	128 830	27 187	21.0	7.2
711	Performing arts, spectator sports, & related industries	743	752 241	280 266	65 265	4 434	17.9	4.4
7111	Performing arts companies	188	88 321	26 550	4 346	1 152	30.3	10.6
71111	Theater companies & dinner theaters	45	27 829	6 629	1 204	392	16.5	22.4
711110	Theater companies & dinner theaters	45	27 829	6 629	1 204	392	16.5	22.4
7111102	Theater companies	43	D	D	D	D	D	D
7111103	Dinner theaters	2	D	D	D	c	D	D
71112	Dance companies	9	1 675	243	47	41	36.8	2.9
711120	Dance companies	9	1 675	243	47	41	36.8	2.9
71113	Musical groups & artists	109	53 225	17 299	2 608	502	36.7	5.3
711130	Musical groups & artists	109	53 225	17 299	2 608	502	36.7	5.3
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	107	D	D	D	f	D	D
71119	Other performing arts companies	25	5 592	2 379	487	217	36.0	5.0
711190	Other performing arts companies	25	5 592	2 379	487	217	36.0	5.0
7111901	Circuses	3	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	22	D	D	D	c	D	D
7112	Spectator sports	127	329 961	167 690	47 051	1 789	4.4	1.2
71121	Spectator sports	127	329 961	167 690	47 051	1 789	4.4	1.2
711211	Sports teams & clubs	13	D	D	D	f	D	D
7112111	Football clubs	2	D	D	D	c	D	D
7112112	Baseball clubs	2	D	D	D	b	D	D
7112119	Other professional sports clubs	9	D	D	D	e	D	D
711212	Racetracks	16	D	D	D	f	D	D
7112122	Auto racetrack operation	9	D	D	D	c	D	D
7112123	Horse racetrack operation	7	D	D	D	f	D	D
711219	Other spectator sports	98	D	D	D	e	D	D
7112191	Professional athletes	20	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	78	31 571	7 904	1 611	317	33.7	7.4
7113	Promoters of performing arts, sports, & similar events	71	158 214	20 063	3 402	472	24.7	8.7
71131	Promoters of performing arts, sports, & similar events w/facility	10	8 310	1 305	151	59	22.8	25.2
711310	Promoters of performing arts, sports, & similar events w/facility	10	8 310	1 305	151	59	22.8	25.2
71132	Promoters of performing arts, sports, & similar events w/o facil	61	149 904	18 758	3 251	413	24.8	7.8
711320	Promoters of performing arts, sports, & similar events w/o facil	61	149 904	18 758	3 251	413	24.8	7.8
7114	Agents/managers for artists, athletes, & other public figures	73	61 360	17 891	3 099	443	12.9	2.6
71141	Agents/managers for artists, athletes, & other public figures	73	61 360	17 891	3 099	443	12.9	2.6
711410	Agents/managers for artists, athletes, & other public figures	73	61 360	17 891	3 099	443	12.9	2.6
7115	Independent artists, writers, & performers	284	114 385	48 072	7 367	578	40.8	4.2
71151	Independent artists, writers, & performers	284	114 385	48 072	7 367	578	40.8	4.2
711510	Independent artists, writers, & performers	284	114 385	48 072	7 367	578	40.8	4.2
712	Museums, historical sites, & similar institutions	17	8 048	1 896	458	201	35.3	2.4
7121	Museums, historical sites, & similar institutions	17	8 048	1 896	458	201	35.3	2.4
71211	Museums	11	6 620	1 612	418	183	30.7	2.9
712110	Museums	11	6 620	1 612	418	183	30.7	2.9
71213	Zoos & botanical gardens	6	1 428	284	40	18	56.6	—
712130	Zoos & botanical gardens	6	1 428	284	40	18	56.6	—
713	Amusement, gambling, & recreation industries	1 633	1 220 867	319 998	63 107	22 552	22.8	8.9
7131	Amusement parks & arcades	134	243 066	58 483	8 587	4 358	8.7	5.4
71311	Amusement & theme parks	30	181 088	43 062	6 361	3 327	2.9	4.0
713110	Amusement & theme parks	30	181 088	43 062	6 361	3 327	2.9	4.0
7131101	Waterparks	3	4 211	1 009	130	18	—	—
7131102	Amusement parks (except waterparks)	27	176 877	42 053	6 231	3 309	3.0	4.1
71312	Amusement arcades	104	61 978	15 421	2 226	1 031	25.6	9.5
713120	Amusement arcades	104	61 978	15 421	2 226	1 031	25.6	9.5
7132	Gambling industries	16	D	D	D	c	D	D
71329	Other gambling industries	16	D	D	D	c	D	D
713290	Other gambling industries	16	D	D	D	c	D	D
7132901	Slot machine operators	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	15	D	D	D	d	D	D
7139	Other amusement & recreation services	1 483	D	D	D	j	D	D
71391	Golf courses & country clubs	151	245 378	68 352	11 173	3 555	19.7	10.6
713910	Golf courses & country clubs	151	245 378	68 352	11 173	3 555	19.7	10.6
71392	Skiing facilities	2	D	D	D	e	D	D
713920	Skiing facilities	2	D	D	D	e	D	D
71393	Marinas	213	112 426	24 241	4 303	865	35.3	3.6
713930	Marinas	213	112 426	24 241	4 303	865	35.3	3.6
71394	Fitness & recreational sports centers	647	335 333	102 249	23 796	9 592	31.7	9.4
713940	Fitness & recreational sports centers	647	335 333	102 249	23 796	9 592	31.7	9.4
7139404	Ice skating rinks	11	14 053	3 160	788	335	26.1	—
7139405	Roller skating rinks	35	25 181	6 531	1 643	803	43.5	3.0
71395	Bowling centers	121	88 224	26 187	6 753	2 142	13.7	13.5
713950	Bowling centers	121	88 224	26 187	6 753	2 142	13.7	13.5
71399	All other amusement & recreation industries	349	D	D	D	g	D	D
713990	All other amusement & recreation industries	349	D	D	D	g	D	D
7139901	Dance studios & halls	9	4 069	832	124	53	14.2	3.7
7139902	Concession operators of amusement devices & rides	65	24 153	5 774	678	326	34.6	6.1
7139904	Miniature golf courses	49	16 292	3 398	460	94	23.0	.8
7139905	Coin-operated amusement devices (except slot machine operation)	55	36 621	9 107	1 846	347	19.3	15.8

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW JERSEY									
71	Arts, entertainment, & recreation	513	510 761	458 956	186 761	34 849	9 600	17.0	2.3
711	Performing arts, spectator sports, & related industries	92	119 576	84 674	31 046	6 403	1 702	7.0	3.2
7111	Performing arts companies	76	58 903	55 518	23 522	5 146	1 416	10.0	5.5
71111	Theater companies & dinner theaters	45	41 635	39 168	17 441	3 727	841	11.1	7.4
711110	Theater companies & dinner theaters	45	41 635	39 168	17 441	3 727	841	11.1	7.4
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	43	D	D	D	D	f	D	D
71112	Dance companies	6	D	D	D	D	b	D	D
711120	Dance companies	6	D	D	D	D	b	D	D
71113	Musical groups & artists	23	15 602	14 688	5 536	1 274	507	7.1	1.0
711130	Musical groups & artists	23	15 602	14 688	5 536	1 274	507	7.1	1.0
7111301	Symphony orchestras & chamber music organizations	14	12 566	11 753	4 866	1 128	419	6.3	—
7111309	Other music groups & artists	9	3 036	2 935	670	146	88	10.4	5.3
71119	Other performing arts companies	2	D	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	16	60 673	29 156	7 524	1 257	286	4.1	.9
71131	Promoters of performing arts, sports, & similar events w/facility	7	54 627	24 171	6 468	1 159	252	.3	—
711310	Promoters of performing arts, sports, & similar events w/facility	7	54 627	24 171	6 468	1 159	252	.3	—
71132	Promoters of performing arts, sports, & similar events w/o facil	9	6 046	4 985	1 056	98	34	38.6	8.6
711320	Promoters of performing arts, sports, & similar events w/o facil	9	6 046	4 985	1 056	98	34	38.6	8.6
712	Museums, historical sites, & similar institutions	86	73 665	70 139	24 505	5 995	1 385	29.8	4.5
7121	Museums, historical sites, & similar institutions	86	73 665	70 139	24 505	5 995	1 385	29.8	4.5
71211	Museums	58	51 550	50 457	17 014	3 996	1 007	27.1	5.0
712110	Museums	58	51 550	50 457	17 014	3 996	1 007	27.1	5.0
71212	Historical sites	20	D	D	D	D	c	D	D
712120	Historical sites	20	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	6	12 739	11 625	4 744	1 484	208	36.7	1.8
712130	Zoos & botanical gardens	6	12 739	11 625	4 744	1 484	208	36.7	1.8
71219	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	335	317 520	304 143	131 210	22 451	6 513	17.8	1.5
7139	Other amusement & recreation services	335	317 520	304 143	131 210	22 451	6 513	17.8	1.5
71391	Golf courses & country clubs	76	210 736	204 825	88 227	15 126	3 004	6.3	.9
713910	Golf courses & country clubs	76	210 736	204 825	88 227	15 126	3 004	6.3	.9
71394	Fitness & recreational sports centers	216	93 393	86 918	38 815	6 595	3 152	40.9	2.3
713940	Fitness & recreational sports centers	216	93 393	86 918	38 815	6 595	3 152	40.9	2.3
71399	All other amusement & recreation industries	43	13 391	12 400	4 168	730	357	38.2	5.1
713990	All other amusement & recreation industries	43	13 391	12 400	4 168	730	357	38.2	5.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA							
71	Arts, entertainment, & recreation	7 723	D	D	D	I	D	D
711	Performing arts, spectator sports, & related industries	4 183	5 289 459	1 878 218	381 793	34 949	15.5	6.5
7111	Performing arts companies	1 167	1 603 931	388 327	80 516	10 692	15.8	7.4
71111	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
711110	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
7111102	Theater companies	408	D	D	D	i	D	D
7111103	Dinner theaters	12	D	D	D	e	D	D
71112	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
711120	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
71113	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
711130	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
7111301	Symphony orchestras & chamber music organizations	29	17 973	8 293	1 394	505	36.3	6.5
7111309	Other music groups & artists	568	341 198	98 367	14 026	2 326	28.1	9.0
71119	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
711190	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
7111909	Other performing arts companies (except circuses)	111	D	D	D	f	D	D
7112	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
71121	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
711211	Sports teams & clubs	32	786 983	462 322	104 484	2 489	.1	.8
7112112	Baseball clubs	8	D	D	D	f	D	D
7112119	Other professional sports clubs	19	D	D	D	g	D	D
711212	Racetracks	23	288 862	55 766	13 657	1 875	1.1	.3
7112122	Auto racetrack operation	12	D	D	D	b	D	D
7112123	Horse racetrack operation	10	D	D	D	g	D	D
711219	Other spectator sports	229	96 302	27 091	5 645	1 418	41.7	8.3
7112191	Professional athletes	43	7 472	2 281	456	91	66.6	16.6
7112192	Racing (except racetrack operation)	186	88 830	24 810	5 189	1 327	39.6	7.6
7113	Promoters of performing arts, sports, & similar events	324	D	D	D	j	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	h	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	i	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	i	D	D
7114	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
71141	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
711410	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
7115	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
71151	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
711510	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
712	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
71211	Museums	41	D	D	D	c	D	D
712110	Museums	41	D	D	D	c	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3 485	D	D	D	l	D	D
7131	Amusement parks & arcades	193	D	D	D	i	D	D
71311	Amusement & theme parks	45	D	D	D	h	D	D
713110	Amusement & theme parks	45	D	D	D	h	D	D
7131101	Waterparks	8	12 548	2 499	212	38	5.7	3.3
7131102	Amusement parks (except waterparks)	37	D	D	D	h	D	D
71312	Amusement arcades	148	D	D	D	g	D	D
713120	Amusement arcades	148	D	D	D	g	D	D
7132	Gambling industries	46	D	D	D	e	D	D
71329	Other gambling industries	40	D	D	D	e	D	D
713290	Other gambling industries	40	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	40	D	D	D	e	D	D
7139	Other amusement & recreation services	3 246	2 391 649	637 957	135 033	44 139	24.8	9.3
71391	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
713910	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
71392	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
713920	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
71393	Marinas	436	D	D	D	g	D	D
713930	Marinas	436	D	D	D	g	D	D
71394	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
713940	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
7139404	Ice skating rinks	37	39 335	10 764	2 621	917	37.1	.2
7139405	Roller skating rinks	57	30 240	8 151	1 997	937	44.9	5.9
71395	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
713950	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
71399	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
713990	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
7139901	Dance studios & halls	20	18 298	6 024	1 387	376	17.2	.8
7139902	Concession operators of amusement devices & rides	83	36 461	9 203	1 541	458	26.8	16.6
7139904	Miniature golf courses	61	42 345	8 434	1 386	283	34.8	1.8
7139905	Coin-operated amusement devices (except slot machine operation)	140	82 503	20 033	4 457	1 243	24.4	15.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Bergen—Passaic, NJ PMSA								
71	Arts, entertainment, & recreation	416	512 347	211 687	53 587	4 549	17.1	7.2
711	Performing arts, spectator sports, & related industries	176	342 620	165 418	43 875	1 152	15.7	2.4
7111	Performing arts companies	46	33 853	7 757	1 421	357	48.9	2.5
71111	Theater companies & dinner theaters	9	10 775	1 788	420	191	4.9	5.1
711110	Theater companies & dinner theaters	9	10 775	1 788	420	191	4.9	5.1
7111103	Dinner theaters	1	D	D	D	c	D	D
71113	Musical groups & artists	30	21 678	5 379	855	111	68.9	1.3
711130	Musical groups & artists	30	21 678	5 379	855	111	68.9	1.3
7111309	Other music groups & artists	29	D	D	D	c	D	D
7112	Spectator sports	25	197 666	135 687	39 516	502	.8	.3
71121	Spectator sports	25	197 666	135 687	39 516	502	.8	.3
711211	Sports teams & clubs	4	192 535	134 479	39 194	451	—	—
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	66 230	5 258	540	51	34.3	8.6
71132	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
71141	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
711410	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
7115	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
71151	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
711510	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
713	Amusement, gambling, & recreation industries	239	D	D	D	h	D	D
7131	Amusement parks & arcades	11	4 515	931	265	84	64.1	5.4
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	227	D	D	D	h	D	D
71391	Golf courses & country clubs	17	33 791	9 365	1 541	428	3.3	21.3
713910	Golf courses & country clubs	17	33 791	9 365	1 541	428	3.3	21.3
71394	Fitness & recreational sports centers	129	78 301	23 567	5 170	2 123	22.8	9.1
713940	Fitness & recreational sports centers	129	78 301	23 567	5 170	2 123	22.8	9.1
7139405	Roller skating rinks	5	7 376	2 197	596	184	3.0	—
71395	Bowling centers	20	14 679	4 257	1 087	344	17.9	21.5
713950	Bowling centers	20	14 679	4 257	1 087	344	17.9	21.5
71399	All other amusement & recreation industries	54	D	D	D	e	D	D
713990	All other amusement & recreation industries	54	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	9	6 568	1 643	395	159	12.9	—
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	D	D	b	D	D
Bridgeport, CT PMSA								
71	Arts, entertainment, & recreation	99	74 203	21 226	4 820	1 100	22.1	2.5
711	Performing arts, spectator sports, & related industries	32	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	67	D	D	D	f	D	D
7139	Other amusement & recreation services	64	37 646	10 316	2 271	706	31.2	3.6
71393	Marinas	18	11 687	3 446	670	120	30.1	.2
713930	Marinas	18	11 687	3 446	670	120	30.1	.2
71394	Fitness & recreational sports centers	29	16 851	4 418	1 082	407	36.1	4.0
713940	Fitness & recreational sports centers	29	16 851	4 418	1 082	407	36.1	4.0
71395	Bowling centers	6	5 474	1 436	361	123	2.3	9.8
713950	Bowling centers	6	5 474	1 436	361	123	2.3	9.8
71399	All other amusement & recreation industries	8	2 471	603	139	48	34.9	4.1
713990	All other amusement & recreation industries	8	2 471	603	139	48	34.9	4.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Danbury, CT PMSA								
71	Arts, entertainment, & recreation	102	48 104	12 402	2 121	615	29.4	7.1
711	Performing arts, spectator sports, & related industries	54	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	35	D	D	D	b	D	D
71151	Independent artists, writers, & performers	35	D	D	D	b	D	D
711510	Independent artists, writers, & performers	35	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	46	D	D	D	e	D	D
71393	Marinas	6	7 899	917	148	18	16.2	—
713930	Marinas	6	7 899	917	148	18	16.2	—
71394	Fitness & recreational sports centers	23	D	D	D	e	D	D
713940	Fitness & recreational sports centers	23	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	4 452	1 094	188	63	24.7	11.3
713990	All other amusement & recreation industries	11	4 452	1 094	188	63	24.7	11.3
Dutchess County, NY PMSA								
71	Arts, entertainment, & recreation	102	55 898	12 717	2 389	898	31.2	3.0
711	Performing arts, spectator sports, & related industries	32	21 607	3 825	636	87	12.7	2.6
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	70	34 291	8 892	1 753	811	42.9	3.3
7139	Other amusement & recreation services	64	D	D	D	f	D	D
71391	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
713910	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
71394	Fitness & recreational sports centers	28	D	D	D	f	D	D
713940	Fitness & recreational sports centers	28	D	D	D	f	D	D
71395	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
713950	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
Jersey City, NJ PMSA								
71	Arts, entertainment, & recreation	85	50 615	15 276	3 189	603	18.2	10.2
711	Performing arts, spectator sports, & related industries	36	D	D	D	c	D	D
7111	Performing arts companies	14	8 155	3 367	563	32	22.6	.6
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Jersey City, NJ PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	45	D	D	D	e	D	D
71393	Marinas	8	4 826	1 243	263	53	9.3	—
713930	Marinas	8	4 826	1 243	263	53	9.3	—
71394	Fitness & recreational sports centers	20	D	D	D	c	D	D
713940	Fitness & recreational sports centers	20	D	D	D	c	D	D
71395	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
713950	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 375	729	175	47	24.4	—
Middlesex—Somerset—Hunterdon, NJ PMSA								
71	Arts, entertainment, & recreation	270	223 853	60 539	12 472	3 766	19.3	5.9
711	Performing arts, spectator sports, & related industries	106	D	D	D	f	D	D
7111	Performing arts companies	24	11 501	4 819	594	121	17.0	5.9
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	12	7 220	3 063	207	25	25.1	1.0
711130	Musical groups & artists	12	7 220	3 063	207	25	25.1	1.0
7111309	Other music groups & artists	12	7 220	3 063	207	25	25.1	1.0
7112	Spectator sports	14	D	D	D	c	D	D
71121	Spectator sports	14	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	15	24 130	3 899	534	153	16.7	.9
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	47	D	D	D	b	D	D
71151	Independent artists, writers, & performers	47	D	D	D	b	D	D
711510	Independent artists, writers, & performers	47	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	161	151 510	40 748	8 902	3 212	20.0	7.5
7139	Other amusement & recreation services	153	148 514	40 028	8 731	3 121	19.8	7.1
71391	Golf courses & country clubs	16	46 977	12 085	2 051	901	6.5	2.8
713910	Golf courses & country clubs	16	46 977	12 085	2 051	901	6.5	2.8
71393	Marinas	8	8 637	1 861	384	64	.3	1.9
713930	Marinas	8	8 637	1 861	384	64	.3	1.9
71394	Fitness & recreational sports centers	85	56 581	16 728	4 203	1 676	32.7	5.1
713940	Fitness & recreational sports centers	85	56 581	16 728	4 203	1 676	32.7	5.1
7139405	Roller skating rinks	7	6 847	1 641	404	219	86.1	—
71395	Bowling centers	11	11 301	2 949	767	228	3.2	22.3
713950	Bowling centers	11	11 301	2 949	767	228	3.2	22.3
71399	All other amusement & recreation industries	33	25 018	6 405	1 326	252	30.1	14.5
713990	All other amusement & recreation industries	33	25 018	6 405	1 326	252	30.1	14.5
7139904	Miniature golf courses	6	3 394	964	149	31	17.0	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	12 236	3 386	809	124	2.6	27.3
Monmouth—Ocean, NJ PMSA								
71	Arts, entertainment, & recreation	479	463 849	118 731	23 532	7 404	19.2	4.6
711	Performing arts, spectator sports, & related industries	111	D	D	D	f	D	D
7111	Performing arts companies	25	8 050	2 402	385	109	28.2	5.4
71111	Theater companies & dinner theaters	8	1 717	497	99	35	54.5	12.0
711110	Theater companies & dinner theaters	8	1 717	497	99	35	54.5	12.0
71113	Musical groups & artists	11	4 715	1 269	185	29	18.7	4.8
711130	Musical groups & artists	11	4 715	1 269	185	29	18.7	4.8
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	37	60 742	11 822	2 790	435	9.3	2.4
71121	Spectator sports	37	60 742	11 822	2 790	435	9.3	2.4
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	34	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	33	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
71141	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
711410	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
7115	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4
71151	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4
711510	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Monmouth—Ocean, NJ PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	365	354 986	92 727	16 741	6 685	17.0	4.5
7131	Amusement parks & arcades	32	171 394	40 793	6 058	3 402	2.5	.2
71311	Amusement & theme parks	9	D	D	D	h	D	D
713110	Amusement & theme parks	9	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	8	D	D	D	h	D	D
71312	Amusement arcades	23	D	D	D	e	D	D
713120	Amusement arcades	23	D	D	D	e	D	D
7139	Other amusement & recreation services	329	183 123	51 820	10 670	3 271	30.4	8.4
71391	Golf courses & country clubs	23	31 684	10 357	2 001	553	20.7	15.0
713910	Golf courses & country clubs	23	31 684	10 357	2 001	553	20.7	15.0
71393	Marinas	111	54 904	12 278	2 271	428	38.5	3.8
713930	Marinas	111	54 904	12 278	2 271	428	38.5	3.8
71394	Fitness & recreational sports centers	97	58 952	20 077	4 794	1 745	28.9	7.8
713940	Fitness & recreational sports centers	97	58 952	20 077	4 794	1 745	28.9	7.8
71395	Bowling centers	17	12 884	3 475	877	293	9.0	14.4
713950	Bowling centers	17	12 884	3 475	877	293	9.0	14.4
71399	All other amusement & recreation industries	81	24 699	5 633	727	252	39.9	8.7
713990	All other amusement & recreation industries	81	24 699	5 633	727	252	39.9	8.7
7139902	Concession operators of amusement devices & rides	24	7 991	1 374	115	59	41.0	17.9
7139904	Miniature golf courses	10	2 298	366	1	1	35.7	4.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	4 826	879	70	42	27.0	—
	Nassau—Suffolk, NY PMSA							
71	Arts, entertainment, & recreation	1 202	1 001 628	288 639	67 256	17 696	22.7	13.5
711	Performing arts, spectator sports, & related industries	470	D	D	D	i	D	D
7111	Performing arts companies	125	44 521	12 448	2 150	725	39.2	16.5
71111	Theater companies & dinner theaters	34	D	D	D	e	D	D
711110	Theater companies & dinner theaters	34	D	D	D	e	D	D
7111102	Theater companies	29	D	D	D	c	D	D
71113	Musical groups & artists	69	D	D	D	c	D	D
711130	Musical groups & artists	69	D	D	D	a	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	a	D	D
7111309	Other music groups & artists	63	D	D	D	c	D	D
71119	Other performing arts companies	16	D	D	D	c	D	D
711190	Other performing arts companies	16	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	15	D	D	D	c	D	D
7112	Spectator sports	104	221 357	103 731	27 699	1 537	6.4	1.7
71121	Spectator sports	104	221 357	103 731	27 699	1 537	6.4	1.7
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	e	D	D
7112123	Horse racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	91	43 597	16 034	3 386	963	28.2	7.9
7112192	Racing (except racetrack operation)	82	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	27	99 223	9 321	5 638	5 920	13.0	68.9
71132	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
711320	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
7114	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
7115	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
71151	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
711510	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
713	Amusement, gambling, & recreation industries	730	544 125	134 657	26 079	8 988	26.2	8.4
7131	Amusement parks & arcades	34	42 378	13 356	2 720	943	15.5	7.0
71311	Amusement & theme parks	9	14 521	3 410	459	98	6.2	10.0
713110	Amusement & theme parks	9	14 521	3 410	459	98	6.2	10.0
7131101	Waterparks	2	D	D	D	b	D	D
71312	Amusement arcades	25	27 857	9 946	2 261	845	20.3	5.5
713120	Amusement arcades	25	27 857	9 946	2 261	845	20.3	5.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Nassau—Suffolk, NY PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	694	D	D	D	i	D	D
71391	Golf courses & country clubs	71	94 292	26 485	4 431	1 308	24.2	10.5
713910	Golf courses & country clubs	71	94 292	26 485	4 431	1 308	24.2	10.5
71393	Marinas	170	166 288	27 049	5 039	894	20.5	1.3
713930	Marinas	170	166 288	27 049	5 039	894	20.5	1.3
71394	Fitness & recreational sports centers	273	138 231	39 915	8 239	3 727	37.2	10.1
713940	Fitness & recreational sports centers	273	138 231	39 915	8 239	3 727	37.2	10.1
7139404	Ice skating rinks	10	9 746	2 965	720	260	70.6	.1
7139405	Roller skating rinks	10	D	D	D	c	D	D
71395	Bowling centers	50	34 148	11 473	2 490	964	27.2	5.0
713950	Bowling centers	50	34 148	11 473	2 490	964	27.2	5.0
71399	All other amusement & recreation industries	128	D	D	D	g	D	D
713990	All other amusement & recreation industries	128	D	D	D	g	D	D
7139901	Dance studios & halls	3	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	7	2 707	797	110	25	19.6	55.3
7139904	Miniature golf courses	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	26	D	D	D	c	D	D
	New Haven—Meriden, CT PMSA							
71	Arts, entertainment, & recreation	133	172 106	27 596	5 351	2 214	14.4	3.0
711	Performing arts, spectator sports, & related industries	36	D	D	D	f	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	f	D	D
7115	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
71151	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
711510	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
713	Amusement, gambling, & recreation industries	95	134 351	17 105	3 486	1 494	10.1	3.4
7132	Gambling industries	5	D	D	D	c	D	D
71329	Other gambling industries	5	D	D	D	c	D	D
713290	Other gambling industries	5	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	c	D	D
7139	Other amusement & recreation services	84	D	D	D	g	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	35	18 586	6 422	1 584	536	40.8	19.0
713940	Fitness & recreational sports centers	35	18 586	6 422	1 584	536	40.8	19.0
71395	Bowling centers	8	D	D	D	c	D	D
713950	Bowling centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
	New York, NY PMSA							
71	Arts, entertainment, & recreation	3 911	4 853 179	1 655 917	322 552	38 438	16.5	6.7
711	Performing arts, spectator sports, & related industries	2 798	3 870 011	1 391 669	265 306	21 047	15.0	5.5
7111	Performing arts companies	815	1 399 858	337 669	71 865	8 734	14.5	7.0
71111	Theater companies & dinner theaters	328	1 060 925	238 451	56 249	6 001	9.6	5.2
711110	Theater companies & dinner theaters	328	1 060 925	238 451	56 249	6 001	9.6	5.2
7111102	Theater companies	320	1 058 271	237 530	56 083	5 968	9.6	5.2
71112	Dance companies	18	D	D	D	e	D	D
711120	Dance companies	18	D	D	D	e	D	D
71113	Musical groups & artists	399	272 654	79 451	11 101	2 109	25.6	9.2
711130	Musical groups & artists	399	272 654	79 451	11 101	2 109	25.6	9.2
7111301	Symphony orchestras & chamber music organizations	19	14 788	7 738	1 260	467	28.6	5.7
7111309	Other music groups & artists	380	257 866	71 713	9 841	1 642	25.5	9.4
71119	Other performing arts companies	70	D	D	D	c	D	D
711190	Other performing arts companies	70	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	68	D	D	D	c	D	D
7112	Spectator sports	60	640 459	277 740	49 954	2 709	2.9	1.1
71121	Spectator sports	60	640 459	277 740	49 954	2 709	2.9	1.1
711211	Sports teams & clubs	13	D	D	D	g	D	D
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	g	D	D
7112123	Horse racetrack operation	2	D	D	D	g	D	D
711219	Other spectator sports	44	D	D	D	c	D	D
7112191	Professional athletes	14	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	New York, NY PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7113	Promoters of performing arts, sports, & similar events	208	417 830	167 557	43 180	4 280	5.9	7.5
71131	Promoters of performing arts, sports, & similar events w/facility	59	178 049	88 333	24 719	3 172	1.5	7.0
711310	Promoters of performing arts, sports, & similar events w/facility	59	178 049	88 333	24 719	3 172	1.5	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil	149	239 781	79 224	18 461	1 108	9.2	8.0
711320	Promoters of performing arts, sports, & similar events w/o facil	149	239 781	79 224	18 461	1 108	9.2	8.0
7114	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
71141	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
711410	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
7115	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
71151	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
711510	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
712	Museums, historical sites, & similar institutions	37	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	37	D	D	D	c	D	D
71211	Museums	29	D	D	D	b	D	D
712110	Museums	29	D	D	D	b	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 076	D	D	D	j	D	D
7131	Amusement parks & arcades	57	34 729	10 829	2 290	690	33.0	7.0
71311	Amusement & theme parks	18	D	D	D	c	D	D
713110	Amusement & theme parks	18	D	D	D	c	D	D
71312	Amusement arcades	39	D	D	D	e	D	D
713120	Amusement arcades	39	D	D	D	e	D	D
7139	Other amusement & recreation services	996	D	D	D	j	D	D
71391	Golf courses & country clubs	95	92 407	30 175	5 241	1 071	23.1	8.2
713910	Golf courses & country clubs	95	92 407	30 175	5 241	1 071	23.1	8.2
71393	Marinas	57	32 943	8 405	1 471	254	33.9	5.3
713930	Marinas	57	32 943	8 405	1 471	254	33.9	5.3
71394	Fitness & recreational sports centers	475	545 792	147 484	34 897	11 617	16.7	12.3
713940	Fitness & recreational sports centers	475	545 792	147 484	34 897	11 617	16.7	12.3
7139404	Ice skating rinks	9	D	D	D	c	D	D
7139405	Roller skating rinks	17	D	D	D	c	D	D
71395	Bowling centers	70	46 373	13 108	3 207	1 059	26.3	2.8
713950	Bowling centers	70	46 373	13 108	3 207	1 059	26.3	2.8
71399	All other amusement & recreation industries	294	D	D	D	g	D	D
713990	All other amusement & recreation industries	294	D	D	D	g	D	D
7139901	Dance studios & halls	7	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	36	18 122	4 990	866	201	25.7	17.2
7139904	Miniature golf courses	14	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	56	37 682	9 339	1 904	756	22.8	3.2
	Newark, NJ PMSA							
71	Arts, entertainment, & recreation	453	299 282	85 796	15 798	4 228	23.5	7.6
711	Performing arts, spectator sports, & related industries	163	D	D	D	f	D	D
7111	Performing arts companies	38	11 513	3 065	627	258	20.7	7.3
71111	Theater companies & dinner theaters	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters	12	D	D	D	b	D	D
71113	Musical groups & artists	24	7 010	1 910	414	137	17.3	10.7
711130	Musical groups & artists	24	7 010	1 910	414	137	17.3	10.7
7111309	Other music groups & artists	24	7 010	1 910	414	137	17.3	10.7
7112	Spectator sports	15	D	D	D	b	D	D
71121	Spectator sports	15	D	D	D	b	D	D
711219	Other spectator sports	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	47 375	8 003	1 653	123	9.1	12.2
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
71141	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
711410	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
7115	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
71151	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
711510	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Newark, NJ PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	285	197 231	53 827	11 946	3 635	27.5	7.1
7131	Amusement parks & arcades	20	12 643	2 915	547	219	15.3	13.4
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	D	D	D
7139	Other amusement & recreation services	262	183 182	50 569	11 326	3 358	28.2	6.3
71391	Golf courses & country clubs	40	54 395	16 876	2 415	625	30.0	2.5
713910	Golf courses & country clubs	40	54 395	16 876	2 415	625	30.0	2.5
71392	Skiing facilities	1	D	D	D	e	D	D
713920	Skiing facilities	1	D	D	D	e	D	D
71394	Fitness & recreational sports centers	139	60 175	17 731	4 058	1 668	41.6	9.3
713940	Fitness & recreational sports centers	139	60 175	17 731	4 058	1 668	41.6	9.3
7139405	Roller skating rinks	7	3 926	1 075	274	163	26.5	17.0
71395	Bowling centers	27	19 223	6 527	1 612	484	13.3	6.9
713950	Bowling centers	27	19 223	6 527	1 612	484	13.3	6.9
71399	All other amusement & recreation industries	47	D	D	D	e	D	D
713990	All other amusement & recreation industries	47	D	D	D	e	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D
Newburgh, NY—PA PMSA								
71	Arts, entertainment, & recreation	111	51 709	12 909	2 825	1 069	24.8	7.7
711	Performing arts, spectator sports, & related industries	31	D	D	D	c	D	D
7111	Performing arts companies	10	3 412	971	156	44	34.2	3.4
71113	Musical groups & artists	7	2 158	409	64	24	28.4	5.3
711130	Musical groups & artists	7	2 158	409	64	24	28.4	5.3
7111309	Other music groups & artists	7	2 158	409	64	24	28.4	5.3
7115	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
71151	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
711510	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
713	Amusement, gambling, & recreation industries	79	39 811	9 404	2 166	930	24.9	7.7
7139	Other amusement & recreation services	75	D	D	D	f	D	D
71391	Golf courses & country clubs	16	11 328	3 427	535	176	40.9	17.8
713910	Golf courses & country clubs	16	11 328	3 427	535	176	40.9	17.8
71394	Fitness & recreational sports centers	29	16 398	3 160	782	441	14.8	5.7
713940	Fitness & recreational sports centers	29	16 398	3 160	782	441	14.8	5.7
71395	Bowling centers	9	4 568	1 132	306	101	26.5	—
713950	Bowling centers	9	4 568	1 132	306	101	26.5	—
71399	All other amusement & recreation industries	15	2 680	619	106	56	25.9	1.8
713990	All other amusement & recreation industries	15	2 680	619	106	56	25.9	1.8
Stamford—Norwalk, CT PMSA								
71	Arts, entertainment, & recreation	215	262 700	63 493	13 098	1 930	11.1	5.3
711	Performing arts, spectator sports, & related industries	97	172 609	40 432	8 375	569	5.5	5.5
7111	Performing arts companies	29	56 159	9 926	1 954	174	2.7	11.6
71111	Theater companies & dinner theaters	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters	12	D	D	D	b	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
71141	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
711410	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
7115	Independent artists, writers, & performers	47	D	D	D	c	D	D
71151	Independent artists, writers, & performers	47	D	D	D	c	D	D
711510	Independent artists, writers, & performers	47	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Stamford—Norwalk, CT PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	118	90 091	23 061	4 723	1 361	21.9	4.8
7132	Gambling industries	2	D	D	D	a	D	D
71329	Other gambling industries	2	D	D	D	a	D	D
713290	Other gambling industries	2	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	a	D	D
7139	Other amusement & recreation services	112	D	D	D	g	D	D
71391	Golf courses & country clubs	9	8 381	2 347	168	40	30.1	5.0
713910	Golf courses & country clubs	9	8 381	2 347	168	40	30.1	5.0
71393	Marinas	25	D	D	D	c	D	D
713930	Marinas	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	64	35 482	12 436	2 842	938	31.4	9.2
713940	Fitness & recreational sports centers	64	35 482	12 436	2 842	938	31.4	9.2
7139404	Ice skating rinks	4	4 793	1 449	302	79	32.0	—
71399	All other amusement & recreation industries	12	4 867	1 203	265	118	35.7	—
713990	All other amusement & recreation industries	12	4 867	1 203	265	118	35.7	—
	Trenton, NJ PMSA							
71	Arts, entertainment, & recreation	93	60 602	13 815	2 780	790	23.6	5.4
711	Performing arts, spectator sports, & related industries	32	19 601	5 468	692	84	30.4	5.3
7111	Performing arts companies	4	D	D	D	a	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
71151	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
711510	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
713	Amusement, gambling, & recreation industries	61	41 001	8 347	2 088	706	20.4	5.5
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	56	D	D	D	f	D	D
71394	Fitness & recreational sports centers	31	D	D	D	e	D	D
713940	Fitness & recreational sports centers	31	D	D	D	e	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
	Waterbury, CT PMSA							
71	Arts, entertainment, & recreation	52	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	a	D	D
71329	Other gambling industries	1	D	D	D	a	D	D
713290	Other gambling industries	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	a	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71394	Fitness & recreational sports centers	19	D	D	D	c	D	D
713940	Fitness & recreational sports centers	19	D	D	D	c	D	D
71395	Bowling centers	6	D	D	D	b	D	D
713950	Bowling centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA							
71	Arts, entertainment, & recreation	1 547	1 366 447	499 205	107 630	22 610	18.2	6.9
711	Performing arts, spectator sports, & related industries	398	D	D	D	i	D	D
7111	Performing arts companies	106	D	D	D	g	D	D
71111	Theater companies & dinner theaters	33	D	D	D	f	D	D
711110	Theater companies & dinner theaters	33	D	D	D	f	D	D
7111102	Theater companies	31	D	D	D	e	D	D
71113	Musical groups & artists	52	D	D	D	e	D	D
711130	Musical groups & artists	52	D	D	D	e	D	D
7111309	Other music groups & artists	52	D	D	D	e	D	D
71119	Other performing arts companies	14	D	D	D	c	D	D
711190	Other performing arts companies	14	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	c	D	D
7112	Spectator sports	77	D	D	D	h	D	D
71121	Spectator sports	77	D	D	D	h	D	D
711211	Sports teams & clubs	11	D	D	D	f	D	D
7112112	Baseball clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	h	D	D
7112123	Horse racetrack operation	4	D	D	D	g	D	D
711219	Other spectator sports	58	17 776	5 714	914	216	39.9	8.0
7112191	Professional athletes	14	4 544	2 103	210	45	42.1	5.3
7112192	Racing (except racetrack operation)	44	13 232	3 611	704	171	39.2	8.9
7113	Promoters of performing arts, sports, & similar events	40	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	28	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	28	D	D	D	g	D	D
7114	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
7115	Independent artists, writers, & performers	137	D	D	D	e	D	D
71151	Independent artists, writers, & performers	137	D	D	D	e	D	D
711510	Independent artists, writers, & performers	137	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 144	D	D	D	j	D	D
7131	Amusement parks & arcades	96	D	D	D	g	D	D
71311	Amusement & theme parks	21	D	D	D	f	D	D
713110	Amusement & theme parks	21	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	19	D	D	D	f	D	D
71312	Amusement arcades	75	D	D	D	f	D	D
713120	Amusement arcades	75	D	D	D	f	D	D
7139	Other amusement & recreation services	1 035	609 764	175 096	35 073	13 230	28.4	9.3
71391	Golf courses & country clubs	138	189 101	59 881	10 649	3 679	19.8	5.7
713910	Golf courses & country clubs	138	189 101	59 881	10 649	3 679	19.8	5.7
71393	Marinas	99	58 211	12 711	2 256	527	34.4	4.5
713930	Marinas	99	58 211	12 711	2 256	527	34.4	4.5
71394	Fitness & recreational sports centers	455	D	D	D	i	D	D
713940	Fitness & recreational sports centers	455	D	D	D	i	D	D
7139404	Ice skating rinks	15	D	D	D	c	D	D
7139405	Roller skating rinks	28	D	D	D	f	D	D
71395	Bowling centers	83	D	D	D	g	D	D
713950	Bowling centers	83	D	D	D	g	D	D
71399	All other amusement & recreation industries	259	84 173	20 011	3 015	1 082	43.1	10.9
713990	All other amusement & recreation industries	259	84 173	20 011	3 015	1 082	43.1	10.9
7139902	Concession operators of amusement devices & rides	40	D	D	D	c	D	D
7139904	Miniature golf courses	34	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	45	19 342	4 122	813	196	35.3	3.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Atlantic–Cape May, NJ PMSA							
71	Arts, entertainment, & recreation	264	165 281	40 079	5 848	1 950	26.8	7.0
711	Performing arts, spectator sports, & related industries	39	D	D	D	e	D	D
7111	Performing arts companies	20	D	D	D	c	D	D
71113	Musical groups & artists	12	D	D	D	c	D	D
711130	Musical groups & artists	12	D	D	D	c	D	D
7111309	Other music groups & artists	12	D	D	D	c	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	6 150	327	79	17	2.7	–
712	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	222	142 417	33 557	4 832	1 615	28.5	8.0
7131	Amusement parks & arcades	43	39 510	10 142	1 074	328	23.6	20.7
71311	Amusement & theme parks	13	D	D	D	c	D	D
713110	Amusement & theme parks	13	D	D	D	c	D	D
71312	Amusement arcades	30	D	D	D	c	D	D
713120	Amusement arcades	30	D	D	D	c	D	D
7139	Other amusement & recreation services	174	101 370	22 893	3 728	1 285	30.6	3.2
71391	Golf courses & country clubs	20	41 624	10 579	1 839	525	22.8	1.3
713910	Golf courses & country clubs	20	41 624	10 579	1 839	525	22.8	1.3
71393	Marinas	50	30 850	5 723	822	217	34.8	4.5
713930	Marinas	50	30 850	5 723	822	217	34.8	4.5
71394	Fitness & recreational sports centers	41	D	D	D	e	D	D
713940	Fitness & recreational sports centers	41	D	D	D	e	D	D
71395	Bowling centers	6	3 265	974	236	89	18.8	6.1
713950	Bowling centers	6	3 265	974	236	89	18.8	6.1
71399	All other amusement & recreation industries	57	D	D	D	b	D	D
713990	All other amusement & recreation industries	57	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	17	6 550	1 374	19	7	32.2	.3
7139904	Miniature golf courses	19	1 946	346	7	2	98.3	1.7
	Philadelphia, PA–NJ PMSA							
71	Arts, entertainment, & recreation	1 094	1 072 134	407 709	91 375	17 258	17.4	7.2
711	Performing arts, spectator sports, & related industries	313	583 362	266 163	62 969	6 000	9.3	4.0
7111	Performing arts companies	73	34 773	10 043	2 095	417	9.6	18.0
71111	Theater companies & dinner theaters	24	13 580	3 774	851	223	6.2	41.6
711110	Theater companies & dinner theaters	24	13 580	3 774	851	223	6.2	41.6
7111102	Theater companies	24	13 580	3 774	851	223	6.2	41.6
71113	Musical groups & artists	34	13 619	4 100	709	110	8.5	4.3
711130	Musical groups & artists	34	13 619	4 100	709	110	8.5	4.3
7111309	Other music groups & artists	34	13 619	4 100	709	110	8.5	4.3
71119	Other performing arts companies	9	6 477	2 000	492	70	11.7	–
711190	Other performing arts companies	9	6 477	2 000	492	70	11.7	–
7111909	Other performing arts companies (except circuses)	9	6 477	2 000	492	70	11.7	–
7112	Spectator sports	51	405 696	215 596	51 226	2 561	1.3	.3
71121	Spectator sports	51	405 696	215 596	51 226	2 561	1.3	.3
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	g	D	D
7112123	Horse racetrack operation	2	D	D	D	g	D	D
711219	Other spectator sports	40	D	D	D	c	D	D
7112191	Professional athletes	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	34	92 603	23 451	6 296	2 438	28.1	15.6
71131	Promoters of performing arts, sports, & similar events w/facility	8	49 869	16 318	4 547	1 305	1.9	5.7
711310	Promoters of performing arts, sports, & similar events w/facility	8	49 869	16 318	4 547	1 305	1.9	5.7
71132	Promoters of performing arts, sports, & similar events w/o facil	26	42 734	7 133	1 749	1 133	58.8	27.1
711320	Promoters of performing arts, sports, & similar events w/o facil	26	42 734	7 133	1 749	1 133	58.8	27.1
7114	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
71141	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
711410	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
7115	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9
71151	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9
711510	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.								
Philadelphia, PA—NJ PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	779	D	D	D	j	D	D
7131	Amusement parks & arcades	48	45 792	10 584	1 644	1 103	12.2	8.1
71311	Amusement & theme parks	8	D	D	D	f	D	D
713110	Amusement & theme parks	8	D	D	D	f	D	D
71312	Amusement arcades	40	D	D	D	f	D	D
713120	Amusement arcades	40	D	D	D	f	D	D
7139	Other amusement & recreation services	723	D	D	D	j	D	D
71391	Golf courses & country clubs	105	133 833	43 143	7 563	2 744	20.2	7.6
713910	Golf courses & country clubs	105	133 833	43 143	7 563	2 744	20.2	7.6
71393	Marinas	17	8 419	2 131	427	70	39.5	8.2
713930	Marinas	17	8 419	2 131	427	70	39.5	8.2
71394	Fitness & recreational sports centers	368	197 172	58 209	12 854	5 400	31.5	13.2
713940	Fitness & recreational sports centers	368	197 172	58 209	12 854	5 400	31.5	13.2
7139404	Ice skating rinks	13	9 796	2 233	536	213	44.0	—
7139405	Roller skating rinks	22	11 275	2 845	721	494	43.2	—
71395	Bowling centers	62	40 447	11 800	3 110	1 050	14.2	10.9
713950	Bowling centers	62	40 447	11 800	3 110	1 050	14.2	10.9
71399	All other amusement & recreation industries	170	D	D	D	f	D	D
713990	All other amusement & recreation industries	170	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	21	6 827	2 910	419	171	51.8	8.8
7139904	Miniature golf courses	14	4 451	1 455	326	60	10.9	5.7
7139905	Coin-operated amusement devices (except slot machine operation)	39	17 132	3 681	705	169	35.6	4.0
Vineland—Millville—Bridgeton, NJ PMSA								
71	Arts, entertainment, & recreation	25	7 761	1 871	396	136	52.4	6.6
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
Wilmington—Newark, DE—MD PMSA								
71	Arts, entertainment, & recreation	164	121 271	49 546	10 011	3 266	11.9	4.8
711	Performing arts, spectator sports, & related industries	45	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	e	D	D
711110	Theater companies & dinner theaters	6	D	D	D	e	D	D
7111102	Theater companies	4	D	D	D	c	D	D
7112	Spectator sports	17	D	D	D	f	D	D
71121	Spectator sports	17	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	f	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	119	D	D	D	g	D	D
7139	Other amusement & recreation services	115	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	e	D	D
713910	Golf courses & country clubs	12	D	D	D	e	D	D
71393	Marinas	24	D	D	D	c	D	D
713930	Marinas	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	38	D	D	D	f	D	D
713940	Fitness & recreational sports centers	38	D	D	D	f	D	D
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	12	9 089	2 655	704	305	8.2	14.6
713950	Bowling centers	12	9 089	2 655	704	305	8.2	14.6
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA								
71	Arts, entertainment, & recreation	1 591	D	D	D	D	k	D	D
711	Performing arts, spectator sports, & related industries	484	D	D	D	D	j	D	D
7111	Performing arts companies	410	D	D	D	D	j	D	D
71111	Theater companies & dinner theaters	203	D	D	D	D	i	D	D
711110	Theater companies & dinner theaters	203	D	D	D	D	i	D	D
7111101	Opera companies	12	D	D	D	D	h	D	D
7111102	Theater companies	191	D	D	D	D	h	D	D
71112	Dance companies	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
711120	Dance companies	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
71113	Musical groups & artists	113	D	D	D	D	h	D	D
711130	Musical groups & artists	113	D	D	D	D	h	D	D
7111301	Symphony orchestras & chamber music organizations	74	84 666	84 394	34 864	9 968	2 272	2.7	5.4
7111309	Other music groups & artists	39	D	D	D	D	e	D	D
71119	Other performing arts companies	13	19 052	17 944	6 541	1 487	304	.4	12.4
711190	Other performing arts companies	13	19 052	17 944	6 541	1 487	304	.4	12.4
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	74	D	D	D	D	h	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	42	D	D	D	D	h	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	42	D	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	32	19 299	17 543	4 849	874	126	25.4	12.8
711320	Promoters of performing arts, sports, & similar events w/o facil	32	19 299	17 543	4 849	874	126	25.4	12.8
712	Museums, historical sites, & similar institutions	341	D	D	D	D	j	D	D
7121	Museums, historical sites, & similar institutions	341	D	D	D	D	j	D	D
71211	Museums	242	D	D	D	D	i	D	D
712110	Museums	242	D	D	D	D	i	D	D
71212	Historical sites	48	20 087	16 562	4 745	1 039	204	25.3	10.6
712120	Historical sites	48	20 087	16 562	4 745	1 039	204	25.3	10.6
71213	Zoos & botanical gardens	25	D	D	D	D	g	D	D
712130	Zoos & botanical gardens	25	D	D	D	D	g	D	D
71219	Nature parks & other similar institutions	26	12 061	9 577	4 279	929	226	21.8	6.2
712190	Nature parks & other similar institutions	26	12 061	9 577	4 279	929	226	21.8	6.2
713	Amusement, gambling, & recreation industries	766	D	D	D	D	j	D	D
7139	Other amusement & recreation services	766	D	D	D	D	j	D	D
71391	Golf courses & country clubs	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
713910	Golf courses & country clubs	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
71394	Fitness & recreational sports centers	397	D	D	D	D	i	D	D
713940	Fitness & recreational sports centers	397	D	D	D	D	i	D	D
71399	All other amusement & recreation industries	168	D	D	D	D	g	D	D
713990	All other amusement & recreation industries	168	D	D	D	D	g	D	D
	Bergen–Passaic, NJ PMSA								
71	Arts, entertainment, & recreation	66	70 273	66 748	26 958	4 741	1 077	18.3	.8
711	Performing arts, spectator sports, & related industries	11	7 787	6 784	1 601	413	110	22.5	.8
7111	Performing arts companies	7	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	46	61 384	58 999	24 944	4 221	935	16.8	.7
7139	Other amusement & recreation services	46	61 384	58 999	24 944	4 221	935	16.8	.7
71391	Golf courses & country clubs	14	48 265	46 356	19 329	3 271	620	9.6	–
713910	Golf courses & country clubs	14	48 265	46 356	19 329	3 271	620	9.6	–
71394	Fitness & recreational sports centers	28	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	28	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Bridgeport, CT PMSA									
71	Arts, entertainment, & recreation	38	37 761	29 305	11 836	2 105	622	9.4	24.2
711	Performing arts, spectator sports, & related industries	9	2 531	2 480	1 197	284	150	—	8.8
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	12 546	5 795	1 723	389	89	6.8	69.4
7121	Museums, historical sites, & similar institutions	9	12 546	5 795	1 723	389	89	6.8	69.4
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	22 684	21 030	8 916	1 432	383	11.8	.8
7139	Other amusement & recreation services	20	22 684	21 030	8 916	1 432	383	11.8	.8
71391	Golf courses & country clubs	7	18 161	16 950	7 463	1 185	240	2.4	—
713910	Golf courses & country clubs	7	18 161	16 950	7 463	1 185	240	2.4	—
71394	Fitness & recreational sports centers	9	3 547	3 175	1 210	190	110	43.6	—
713940	Fitness & recreational sports centers	9	3 547	3 175	1 210	190	110	43.6	—
Danbury, CT PMSA									
71	Arts, entertainment, & recreation	26	18 950	17 550	8 157	1 546	407	17.5	.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	13 723	13 036	6 599	1 170	331	10.5	.7
7139	Other amusement & recreation services	15	13 723	13 036	6 599	1 170	331	10.5	.7
71391	Golf courses & country clubs	6	D	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
Dutchess County, NY PMSA									
71	Arts, entertainment, & recreation	30	D	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	D	e	D	D
7111	Performing arts companies	7	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	a	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	a	D	D
71399	All other amusement & recreation industries	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	D	b	D	D
Jersey City, NJ PMSA									
71	Arts, entertainment, & recreation	11	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	e	D	D
71211	Museums	3	D	D	D	D	e	D	D
712110	Museums	3	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Middlesex—Somerset—Hunterdon, NJ PMSA									
71	Arts, entertainment, & recreation	70	52 131	47 987	20 644	3 989	1 387	29.1	8.4
711	Performing arts, spectator sports, & related industries	13	13 373	11 552	4 527	1 103	492	28.6	21.1
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
7111102	Theater companies	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	12	5 225	3 667	1 253	282	81	93.5	5.3
7121	Museums, historical sites, & similar institutions	12	5 225	3 667	1 253	282	81	93.5	5.3
713	Amusement, gambling, & recreation industries	45	33 533	32 768	14 864	2 604	814	19.2	3.8
7139	Other amusement & recreation services	45	33 533	32 768	14 864	2 604	814	19.2	3.8
71391	Golf courses & country clubs	9	23 214	23 139	9 900	1 759	397	—	4.1
713910	Golf courses & country clubs	9	23 214	23 139	9 900	1 759	397	—	4.1
71394	Fitness & recreational sports centers	32	9 436	8 826	4 739	829	404	60.8	3.5
713940	Fitness & recreational sports centers	32	9 436	8 826	4 739	829	404	60.8	3.5
Monmouth—Ocean, NJ PMSA									
71	Arts, entertainment, & recreation	69	50 349	46 328	18 915	3 160	1 216	23.8	1.0
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	12	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
7139	Other amusement & recreation services	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
71391	Golf courses & country clubs	6	23 561	23 318	9 873	1 732	327	—	—
713910	Golf courses & country clubs	6	23 561	23 318	9 873	1 732	327	—	—
71394	Fitness & recreational sports centers	32	18 952	17 095	7 305	1 079	659	39.3	1.5
713940	Fitness & recreational sports centers	32	18 952	17 095	7 305	1 079	659	39.3	1.5
71399	All other amusement & recreation industries	12	2 387	1 911	541	71	32	92.4	3.1
713990	All other amusement & recreation industries	12	2 387	1 911	541	71	32	92.4	3.1
Nassau—Suffolk, NY PMSA									
71	Arts, entertainment, & recreation	217	282 730	259 175	101 412	16 733	4 095	20.4	1.9
711	Performing arts, spectator sports, & related industries	20	12 011	11 820	2 762	560	171	15.3	18.5
7111	Performing arts companies	17	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	52	27 165	21 538	7 437	1 698	428	48.6	6.1
7121	Museums, historical sites, & similar institutions	52	27 165	21 538	7 437	1 698	428	48.6	6.1
71211	Museums	35	19 987	15 229	4 953	1 164	309	53.9	5.5
712110	Museums	35	19 987	15 229	4 953	1 164	309	53.9	5.5
71212	Historical sites	9	D	D	D	D	b	D	D
712120	Historical sites	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
7139	Other amusement & recreation services	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
71391	Golf courses & country clubs	54	190 042	180 154	73 250	11 867	2 412	7.2	—
713910	Golf courses & country clubs	54	190 042	180 154	73 250	11 867	2 412	7.2	—
71394	Fitness & recreational sports centers	59	38 631	32 069	12 914	1 947	793	45.6	2.2
713940	Fitness & recreational sports centers	59	38 631	32 069	12 914	1 947	793	45.6	2.2
71399	All other amusement & recreation industries	32	14 881	13 594	5 049	661	291	75.4	4.9
713990	All other amusement & recreation industries	32	14 881	13 594	5 049	661	291	75.4	4.9

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
New Haven—Meriden, CT PMSA									
71	Arts, entertainment, & recreation	59	51 073	50 194	17 768	3 150	805	18.5	8.7
711	Performing arts, spectator sports, & related industries	18	19 409	19 164	6 097	1 296	325	.8	16.9
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	8	D	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	13	3 773	3 568	1 190	234	49	91.1	7.6
7121	Museums, historical sites, & similar institutions	13	3 773	3 568	1 190	234	49	91.1	7.6
71211	Museums	7	3 268	3 088	985	225	43	94.7	5.3
712110	Museums	7	3 268	3 088	985	225	43	94.7	5.3
713	Amusement, gambling, & recreation industries	28	27 891	27 462	10 481	1 620	431	21.0	3.2
7139	Other amusement & recreation services	28	27 891	27 462	10 481	1 620	431	21.0	3.2
71391	Golf courses & country clubs	9	22 379	22 245	8 712	1 417	358	15.5	.1
713910	Golf courses & country clubs	9	22 379	22 245	8 712	1 417	358	15.5	.1
71394	Fitness & recreational sports centers	13	4 784	4 720	1 600	169	63	40.2	14.5
713940	Fitness & recreational sports centers	13	4 784	4 720	1 600	169	63	40.2	14.5
New York, NY PMSA									
71	Arts, entertainment, & recreation	689	1 969 706	1 698 307	676 993	157 599	27 017	7.7	2.5
711	Performing arts, spectator sports, & related industries	326	681 284	656 356	303 240	77 121	12 565	1.9	4.3
7111	Performing arts companies	280	487 550	469 790	210 979	54 469	9 702	1.9	5.3
71111	Theater companies & dinner theaters	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
711110	Theater companies & dinner theaters	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
7111101	Opera companies	8	D	D	D	D	h	D	D
7111102	Theater companies	127	D	D	D	D	h	D	D
71112	Dance companies	70	D	D	D	D	g	D	D
711120	Dance companies	70	D	D	D	D	g	D	D
71113	Musical groups & artists	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
711130	Musical groups & artists	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
7111301	Symphony orchestras & chamber music organizations	44	D	D	D	D	g	D	D
7111309	Other music groups & artists	24	D	D	D	D	e	D	D
71119	Other performing arts companies	7	D	D	D	D	e	D	D
711190	Other performing arts companies	7	D	D	D	D	e	D	D
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	46	193 734	186 566	92 261	22 652	2 863	2.1	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	26	183 496	176 528	89 088	21 977	2 785	.8	.7
711310	Promoters of performing arts, sports, & similar events w/facility	26	183 496	176 528	89 088	21 977	2 785	.8	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	20	10 238	10 038	3 173	675	78	25.1	18.6
711320	Promoters of performing arts, sports, & similar events w/o facil	20	10 238	10 038	3 173	675	78	25.1	18.6
712	Museums, historical sites, & similar institutions	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
7121	Museums, historical sites, & similar institutions	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
71211	Museums	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
712110	Museums	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
71212	Historical sites	17	12 370	9 593	2 454	613	91	14.6	10.5
712120	Historical sites	17	12 370	9 593	2 454	613	91	14.6	10.5
71213	Zoos & botanical gardens	12	190 277	172 846	52 490	11 798	1 682	—	—
712130	Zoos & botanical gardens	12	190 277	172 846	52 490	11 798	1 682	—	—
71219	Nature parks & other similar institutions	7	2 566	2 437	1 318	300	76	51.8	8.8
712190	Nature parks & other similar institutions	7	2 566	2 437	1 318	300	76	51.8	8.8
713	Amusement, gambling, & recreation industries	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
7139	Other amusement & recreation services	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
71391	Golf courses & country clubs	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
713910	Golf courses & country clubs	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
71394	Fitness & recreational sports centers	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
713940	Fitness & recreational sports centers	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
71399	All other amusement & recreation industries	63	48 587	45 800	18 046	3 855	706	9.4	1.1
713990	All other amusement & recreation industries	63	48 587	45 800	18 046	3 855	706	9.4	1.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Newark, NJ PMSA									
71	Arts, entertainment, & recreation	155	239 546	199 248	78 373	15 098	3 777	9.3	1.0
711	Performing arts, spectator sports, & related industries	40	84 133	53 330	19 310	3 970	750	1.6	.7
7111	Performing arts companies	34	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	22	22 256	21 693	9 509	2 122	405	1.7	.4
711110	Theater companies & dinner theaters	22	22 256	21 693	9 509	2 122	405	1.7	.4
7111102	Theater companies	21	D	D	D	D	e	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	6	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	25	31 323	27 366	9 173	2 175	480	21.8	4.9
7121	Museums, historical sites, & similar institutions	25	31 323	27 366	9 173	2 175	480	21.8	4.9
71211	Museums	16	D	D	D	D	e	D	D
712110	Museums	16	D	D	D	D	e	D	D
71212	Historical sites	6	D	D	D	D	b	D	D
712120	Historical sites	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
7139	Other amusement & recreation services	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
71391	Golf courses & country clubs	26	81 866	79 173	33 588	5 841	1 059	5.4	—
713910	Golf courses & country clubs	26	81 866	79 173	33 588	5 841	1 059	5.4	—
71394	Fitness & recreational sports centers	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
713940	Fitness & recreational sports centers	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
71399	All other amusement & recreation industries	10	7 139	7 242	2 541	495	244	6.5	1.4
713990	All other amusement & recreation industries	10	7 139	7 242	2 541	495	244	6.5	1.4
Newburgh, NY—PA PMSA									
71	Arts, entertainment, & recreation	27	16 312	13 919	5 503	1 005	331	18.2	7.4
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	11 357	10 350	4 204	737	273	17.8	9.9
7139	Other amusement & recreation services	18	11 357	10 350	4 204	737	273	17.8	9.9
71391	Golf courses & country clubs	4	D	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	10	2 659	2 330	1 225	259	178	59.3	5.2
713940	Fitness & recreational sports centers	10	2 659	2 330	1 225	259	178	59.3	5.2
Stamford—Norwalk, CT PMSA									
71	Arts, entertainment, & recreation	82	137 169	128 357	53 714	10 058	2 057	10.6	1.6
711	Performing arts, spectator sports, & related industries	14	11 125	9 974	3 708	863	392	14.1	11.6
7111	Performing arts companies	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	18	23 666	19 144	6 541	1 568	312	12.0	2.3
7121	Museums, historical sites, & similar institutions	18	23 666	19 144	6 541	1 568	312	12.0	2.3
71211	Museums	10	8 756	8 073	2 783	620	117	31.2	6.1
712110	Museums	10	8 756	8 073	2 783	620	117	31.2	6.1
71212	Historical sites	2	D	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Stamford—Norwalk, CT PMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
7139	Other amusement & recreation services	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
71391	Golf courses & country clubs	19	71 459	68 698	30 862	5 490	812	—	—
713910	Golf courses & country clubs	19	71 459	68 698	30 862	5 490	812	—	—
71394	Fitness & recreational sports centers	22	22 480	22 783	8 935	1 467	448	38.9	1.7
713940	Fitness & recreational sports centers	22	22 480	22 783	8 935	1 467	448	38.9	1.7
71399	All other amusement & recreation industries	9	8 439	7 758	3 668	670	93	16.9	.3
713990	All other amusement & recreation industries	9	8 439	7 758	3 668	670	93	16.9	.3
Trenton, NJ PMSA									
71	Arts, entertainment, & recreation	36	26 021	24 267	11 715	1 800	410	14.3	1.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
7111102	Theater companies	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	D	c	D	D
71391	Golf courses & country clubs	5	11 857	11 229	5 563	875	197	2.9	—
713910	Golf courses & country clubs	5	11 857	11 229	5 563	875	197	2.9	—
71394	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
Waterbury, CT PMSA									
71	Arts, entertainment, & recreation	16	10 634	9 595	3 952	773	293	16.0	2.2
713	Amusement, gambling, & recreation industries	10	8 758	7 750	3 358	647	250	8.1	2.7
7139	Other amusement & recreation services	10	8 758	7 750	3 358	647	250	8.1	2.7
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA									
71	Arts, entertainment, & recreation	462	D	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	85	D	D	D	D	g	D	D
7111	Performing arts companies	69	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	38	D	D	D	D	f	D	D
711110	Theater companies & dinner theaters	38	D	D	D	D	f	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	35	D	D	D	D	f	D	D
71112	Dance companies	9	D	D	D	D	e	D	D
711120	Dance companies	9	D	D	D	D	e	D	D
71113	Musical groups & artists	18	D	D	D	D	e	D	D
711130	Musical groups & artists	18	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	e	D	D
7111309	Other music groups & artists	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	108	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	108	D	D	D	D	h	D	D
71211	Museums	60	D	D	D	D	g	D	D
712110	Museums	60	D	D	D	D	g	D	D
71212	Historical sites	33	D	D	D	D	c	D	D
712120	Historical sites	33	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	11	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	11	D	D	D	D	f	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	269	D	D	D	D	i	D	D
7139	Other amusement & recreation services	269	D	D	D	D	j	D	D
71391	Golf courses & country clubs	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
713910	Golf courses & country clubs	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
71394	Fitness & recreational sports centers	181	D	D	D	D	h	D	D
713940	Fitness & recreational sports centers	181	D	D	D	D	h	D	D
71399	All other amusement & recreation industries	29	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	D	c	D	D
Atlantic–Cape May, NJ PMSA									
71	Arts, entertainment, & recreation	24	12 832	11 862	4 439	642	234	41.0	4.4
712	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
71212	Historical sites	5	D	D	D	D	b	D	D
712120	Historical sites	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA									
71	Arts, entertainment, & recreation	370	620 612	449 173	171 458	36 795	8 901	11.6	1.7
711	Performing arts, spectator sports, & related industries	71	95 224	98 732	33 054	8 428	1 374	15.8	3.8
7111	Performing arts companies	58	78 974	83 423	31 390	7 762	1 265	14.6	2.9
71111	Theater companies & dinner theaters	32	37 913	36 650	11 159	2 575	582	24.7	5.9
711110	Theater companies & dinner theaters	32	37 913	36 650	11 159	2 575	582	24.7	5.9
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	30	D	D	D	D	e	D	D
71112	Dance companies	8	D	D	D	D	e	D	D
711120	Dance companies	8	D	D	D	D	e	D	D
71113	Musical groups & artists	15	25 124	25 098	13 563	3 481	272	—	.3
711130	Musical groups & artists	15	25 124	25 098	13 563	3 481	272	—	.3
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	c	D	D
7111309	Other music groups & artists	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	16 250	15 309	1 664	666	109	21.6	8.1
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
7121	Museums, historical sites, & similar institutions	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
71211	Museums	42	D	D	D	D	g	D	D
712110	Museums	42	D	D	D	D	g	D	D
71212	Historical sites	23	6 394	5 461	1 368	336	104	58.4	6.3
712120	Historical sites	23	6 394	5 461	1 368	336	104	58.4	6.3
71213	Zoos & botanical gardens	9	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	9	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
7139	Other amusement & recreation services	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
71391	Golf courses & country clubs	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
713910	Golf courses & country clubs	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
71394	Fitness & recreational sports centers	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
713940	Fitness & recreational sports centers	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
71399	All other amusement & recreation industries	22	7 402	6 965	2 695	496	150	32.3	6.6
713990	All other amusement & recreation industries	22	7 402	6 965	2 695	496	150	32.3	6.6
Vineland–Millville–Bridgeton, NJ PMSA									
71	Arts, entertainment, & recreation	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.								
	Wilmington–Newark, DE–MD PMSA								
71	Arts, entertainment, & recreation	58	104 118	102 425	34 472	7 703	1 538	4.1	4.0
711	Performing arts, spectator sports, & related industries	10	D	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	20	62 660	60 617	17 326	4 036	862	5.8	1.8
7121	Museums, historical sites, & similar institutions	20	62 660	60 617	17 326	4 036	862	5.8	1.8
71211	Museums	12	59 788	58 918	16 770	3 910	817	4.6	1.5
712110	Museums	12	59 788	58 918	16 770	3 910	817	4.6	1.5
713	Amusement, gambling, & recreation industries	28	D	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	D	f	D	D
71391	Golf courses & country clubs	6	28 051	28 816	12 990	2 717	466	—	9.4
713910	Golf courses & country clubs	6	28 051	28 816	12 990	2 717	466	—	9.4
71394	Fitness & recreational sports centers	18	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	18	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.
²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ATLANTIC COUNTY, NJ							
71	Arts, entertainment, & recreation	135	93 737	23 364	4 167	1 509	25.1	3.3
711	Performing arts, spectator sports, & related industries	36	D	D	D	e	D	D
7111	Performing arts companies	18	D	D	D	c	D	D
71113	Musical groups & artists	12	D	D	D	c	D	D
711130	Musical groups & artists	12	D	D	D	c	D	D
7111309	Other music groups & artists	12	D	D	D	c	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	6 150	327	79	17	2.7	—
713	Amusement, gambling, & recreation industries	98	71 699	17 165	3 196	1 196	28.6	4.1
7131	Amusement parks & arcades	13	10 380	2 646	450	204	18.6	8.4
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	84	D	D	D	f	D	D
71391	Golf courses & country clubs	15	30 429	7 785	1 424	411	28.8	1.8
713910	Golf courses & country clubs	15	30 429	7 785	1 424	411	28.8	1.8
71393	Marinas	24	12 877	2 224	304	98	32.4	2.1
713930	Marinas	24	12 877	2 224	304	98	32.4	2.1
71394	Fitness & recreational sports centers	33	9 652	2 851	681	397	41.4	7.4
713940	Fitness & recreational sports centers	33	9 652	2 851	681	397	41.4	7.4
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	5 220	625	95	24	15.6	6.4
713990	All other amusement & recreation industries	9	5 220	625	95	24	15.6	6.4

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BERGEN COUNTY, NJ								
71	Arts, entertainment, & recreation	325	426 077	200 109	51 708	4 020	14.2	7.7
711	Performing arts, spectator sports, & related industries	145	286 373	161 003	43 483	1 081	12.8	2.2
7111	Performing arts companies	36	D	D	D	e	D	D
71111	Theater companies & dinner theaters	5	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	c	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
71113	Musical groups & artists	25	D	D	D	b	D	D
711130	Musical groups & artists	25	D	D	D	b	D	D
7111309	Other music groups & artists	25	D	D	D	b	D	D
7112	Spectator sports	21	197 353	135 448	39 435	499	.7	.4
71121	Spectator sports	21	197 353	135 448	39 435	499	.7	.4
711211	Sports teams & clubs	4	192 535	134 479	39 194	451	—	—
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711219	Other spectator sports	15	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	15 591	2 277	391	33	49.7	24.3
71132	Promoters of performing arts, sports, & similar events w/o facil	13	15 591	2 277	391	33	49.7	24.3
711320	Promoters of performing arts, sports, & similar events w/o facil	13	15 591	2 277	391	33	49.7	24.3
7114	Agents/managers for artists, athletes, & other public figures	18	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	18	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	57	25 973	11 148	1 879	142	39.5	3.5
71151	Independent artists, writers, & performers	57	25 973	11 148	1 879	142	39.5	3.5
711510	Independent artists, writers, & performers	57	25 973	11 148	1 879	142	39.5	3.5
713	Amusement, gambling, & recreation industries	179	D	D	D	h	D	D
7131	Amusement parks & arcades	6	3 669	731	217	71	62.8	—
71312	Amusement arcades	5	D	D	D	b	D	D
713120	Amusement arcades	5	D	D	D	b	D	D
7139	Other amusement & recreation services	172	D	D	D	h	D	D
71391	Golf courses & country clubs	11	30 956	8 297	1 385	365	.4	23.2
713910	Golf courses & country clubs	11	30 956	8 297	1 385	365	.4	23.2
71394	Fitness & recreational sports centers	107	65 812	20 795	4 583	1 896	22.9	8.6
713940	Fitness & recreational sports centers	107	65 812	20 795	4 583	1 896	22.9	8.6
7139405	Roller skating rinks	4	D	D	D	c	D	D
71395	Bowling centers	16	12 698	3 573	925	293	17.2	20.7
713950	Bowling centers	16	12 698	3 573	925	293	17.2	20.7
71399	All other amusement & recreation industries	37	D	D	D	c	D	D
713990	All other amusement & recreation industries	37	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	c	D	D
7139904	Miniature golf courses	4	2 009	629	40	11	—	—
7139905	Coin-operated amusement devices (except slot machine operation)	6	3 731	1 068	270	38	22.1	—
BURLINGTON COUNTY, NJ								
71	Arts, entertainment, & recreation	107	60 970	16 760	3 303	1 142	30.4	16.4
711	Performing arts, spectator sports, & related industries	22	6 875	2 502	494	84	21.4	5.8
7111	Performing arts companies	5	1 796	924	188	27	20.8	—
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	10	D	D	D	b	D	D
71121	Spectator sports	10	D	D	D	b	D	D
711219	Other spectator sports	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	85	54 095	14 258	2 809	1 058	31.5	17.7
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	18	22 043	5 145	720	294	26.2	26.3
713910	Golf courses & country clubs	18	22 043	5 145	720	294	26.2	26.3
71393	Marinas	8	5 555	1 558	318	48	20.8	—
713930	Marinas	8	5 555	1 558	318	48	20.8	—
71394	Fitness & recreational sports centers	33	17 624	5 607	1 195	490	36.2	15.5
713940	Fitness & recreational sports centers	33	17 624	5 607	1 195	490	36.2	15.5
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMDEN COUNTY, NJ								
71	Arts, entertainment, & recreation	118	96 266	27 582	6 029	1 851	19.3	14.5
711	Performing arts, spectator sports, & related industries	38	52 602	13 485	3 263	831	18.4	11.7
7111	Performing arts companies	8	6 708	1 512	133	30	7.5	79.1
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
7111102	Theater companies	4	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	79	D	D	D	g	D	D
7131	Amusement parks & arcades	7	7 898	2 021	245	124	10.1	13.1
7139	Other amusement & recreation services	72	D	D	D	f	D	D
71394	Fitness & recreational sports centers	38	20 492	6 440	1 534	572	18.9	26.7
713940	Fitness & recreational sports centers	38	20 492	6 440	1 534	572	18.9	26.7
7139405	Roller skating rinks	4	2 167	425	105	66	56.0	—
71395	Bowling centers	7	5 657	2 159	506	180	7.0	17.1
713950	Bowling centers	7	5 657	2 159	506	180	7.0	17.1
71399	All other amusement & recreation industries	20	D	D	D	b	D	D
713990	All other amusement & recreation industries	20	D	D	D	b	D	D
CAPE MAY COUNTY, NJ								
71	Arts, entertainment, & recreation	129	71 544	16 715	1 681	441	28.9	11.9
713	Amusement, gambling, & recreation industries	124	70 718	16 392	1 636	419	28.5	12.0
7131	Amusement parks & arcades	30	29 130	7 496	624	124	25.4	25.1
71311	Amusement & theme parks	9	19 470	5 755	596	103	8.4	36.2
713110	Amusement & theme parks	9	19 470	5 755	596	103	8.4	36.2
71312	Amusement arcades	21	9 660	1 741	28	21	59.8	2.6
713120	Amusement arcades	21	9 660	1 741	28	21	59.8	2.6
7139	Other amusement & recreation services	90	D	D	D	e	D	D
71391	Golf courses & country clubs	5	11 195	2 794	415	114	6.3	—
713910	Golf courses & country clubs	5	11 195	2 794	415	114	6.3	—
71393	Marinas	26	17 973	3 499	518	119	36.5	6.3
713930	Marinas	26	17 973	3 499	518	119	36.5	6.3
71399	All other amusement & recreation industries	48	D	D	D	b	D	D
713990	All other amusement & recreation industries	48	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	15	D	D	D	a	D	D
7139904	Miniature golf courses	18	D	D	D	a	D	D
CUMBERLAND COUNTY, NJ								
71	Arts, entertainment, & recreation	25	7 761	1 871	396	136	52.4	6.6
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
ESSEX COUNTY, NJ								
71	Arts, entertainment, & recreation	147	109 669	29 517	4 940	1 059	17.6	13.8
711	Performing arts, spectator sports, & related industries	76	67 159	16 696	2 470	238	9.3	11.4
7111	Performing arts companies	24	6 545	1 306	297	84	20.0	8.7
71111	Theater companies & dinner theaters	8	1 536	207	50	17	51.6	5.3
711110	Theater companies & dinner theaters	8	1 536	207	50	17	51.6	5.3
71113	Musical groups & artists	16	5 009	1 099	247	67	10.3	9.8
711130	Musical groups & artists	16	5 009	1 099	247	67	10.3	9.8
7111309	Other music groups & artists	16	5 009	1 099	247	67	10.3	9.8
7113	Promoters of performing arts, sports, & similar events	9	46 184	7 462	1 615	99	6.7	12.5
71132	Promoters of performing arts, sports, & similar events w/o facil	9	46 184	7 462	1 615	99	6.7	12.5
711320	Promoters of performing arts, sports, & similar events w/o facil	9	46 184	7 462	1 615	99	6.7	12.5
7115	Independent artists, writers, & performers	32	11 258	6 791	297	34	14.2	2.6
71151	Independent artists, writers, & performers	32	11 258	6 791	297	34	14.2	2.6
711510	Independent artists, writers, & performers	32	11 258	6 791	297	34	14.2	2.6

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ESSEX COUNTY, NJ—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	69	D	D	D	f	D	D
7131	Amusement parks & arcades	7	3 733	968	272	105	39.8	39.1
71312	Amusement arcades	6	D	D	D	b	D	D
713120	Amusement arcades	6	D	D	D	b	D	D
7139	Other amusement & recreation services	61	D	D	D	f	D	D
71391	Golf courses & country clubs	7	10 810	3 823	554	103	15.4	5.1
713910	Golf courses & country clubs	7	10 810	3 823	554	103	15.4	5.1
71394	Fitness & recreational sports centers	36	18 421	5 566	1 161	515	36.9	9.1
713940	Fitness & recreational sports centers	36	18 421	5 566	1 161	515	36.9	9.1
71395	Bowling centers	5	2 944	991	263	55	27.5	35.1
713950	Bowling centers	5	2 944	991	263	55	27.5	35.1
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	2 927	607	125	16	28.2	71.8
	GLOUCESTER COUNTY, NJ							
71	Arts, entertainment, & recreation	69	36 181	8 759	1 717	668	36.7	9.3
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	52	D	D	D	f	D	D
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71391	Golf courses & country clubs	5	6 567	2 051	353	120	46.7	25.9
713910	Golf courses & country clubs	5	6 567	2 051	353	120	46.7	25.9
71394	Fitness & recreational sports centers	24	D	D	D	c	D	D
713940	Fitness & recreational sports centers	24	D	D	D	c	D	D
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	c	D	D
713990	All other amusement & recreation industries	17	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D
	HUDSON COUNTY, NJ							
71	Arts, entertainment, & recreation	85	50 615	15 276	3 189	603	18.2	10.2
711	Performing arts, spectator sports, & related industries	36	D	D	D	c	D	D
7111	Performing arts companies	14	8 155	3 367	563	32	22.6	.6
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	45	D	D	D	e	D	D
71393	Marinas	8	4 826	1 243	263	53	9.3	—
713930	Marinas	8	4 826	1 243	263	53	9.3	—
71394	Fitness & recreational sports centers	20	D	D	D	c	D	D
713940	Fitness & recreational sports centers	20	D	D	D	c	D	D
71395	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
713950	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 375	729	175	47	24.4	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HUNTERDON COUNTY, NJ								
71	Arts, entertainment, & recreation	37	15 464	4 454	811	260	51.5	7.0
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	21	8 366	2 413	372	162	50.4	4.9
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	2 610	712	131	75	96.5	3.5
713940	Fitness & recreational sports centers	9	2 610	712	131	75	96.5	3.5
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
MERCER COUNTY, NJ								
71	Arts, entertainment, & recreation	93	60 602	13 815	2 780	790	23.6	5.4
711	Performing arts, spectator sports, & related industries	32	19 601	5 468	692	84	30.4	5.3
7111	Performing arts companies	4	D	D	D	a	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
71151	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
711510	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
713	Amusement, gambling, & recreation industries	61	41 001	8 347	2 088	706	20.4	5.5
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	56	D	D	D	f	D	D
71394	Fitness & recreational sports centers	31	D	D	D	e	D	D
713940	Fitness & recreational sports centers	31	D	D	D	e	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
MIDDLESEX COUNTY, NJ								
71	Arts, entertainment, & recreation	145	114 983	31 791	6 507	2 358	12.4	8.9
711	Performing arts, spectator sports, & related industries	52	D	D	D	e	D	D
7111	Performing arts companies	16	6 425	3 012	242	66	9.0	4.2
71113	Musical groups & artists	8	5 524	2 624	144	16	9.4	—
711130	Musical groups & artists	8	5 524	2 624	144	16	9.4	—
7111309	Other music groups & artists	8	5 524	2 624	144	16	9.4	—
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	10	20 154	3 282	453	126	.2	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	92	81 654	23 215	5 214	2 023	14.7	11.7
7139	Other amusement & recreation services	85	D	D	D	g	D	D
71391	Golf courses & country clubs	6	D	D	D	f	D	D
713910	Golf courses & country clubs	6	D	D	D	f	D	D
71393	Marinas	8	8 637	1 861	384	64	.3	1.9
713930	Marinas	8	8 637	1 861	384	64	.3	1.9
71394	Fitness & recreational sports centers	46	32 114	9 411	2 288	905	20.0	4.2
713940	Fitness & recreational sports centers	46	32 114	9 411	2 288	905	20.0	4.2
7139405	Roller skating rinks	5	D	D	D	c	D	D
71395	Bowling centers	7	7 566	2 209	594	155	—	29.8
713950	Bowling centers	7	7 566	2 209	594	155	—	29.8
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONMOUTH COUNTY, NJ								
71	Arts, entertainment, & recreation	263	209 000	55 400	11 444	2 872	26.7	7.0
711	Performing arts, spectator sports, & related industries	89	D	D	D	f	D	D
7111	Performing arts companies	20	6 763	1 998	327	84	24.2	5.6
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	33	58 870	11 092	2 663	420	6.4	2.4
71121	Spectator sports	33	58 870	11 092	2 663	420	6.4	2.4
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	30	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	29	D	D	D	c	D	D
7115	Independent artists, writers, & performers	25	27 587	6 367	621	86	68.5	1.2
71151	Independent artists, writers, & performers	25	27 587	6 367	621	86	68.5	1.2
711510	Independent artists, writers, & performers	25	27 587	6 367	621	86	68.5	1.2
713	Amusement, gambling, & recreation industries	172	112 399	34 780	7 612	2 236	27.5	10.8
7131	Amusement parks & arcades	13	5 539	1 318	314	134	43.7	—
71312	Amusement arcades	11	D	D	D	b	D	D
713120	Amusement arcades	11	D	D	D	b	D	D
7139	Other amusement & recreation services	157	D	D	D	g	D	D
71391	Golf courses & country clubs	19	26 532	8 840	1 729	355	13.4	18.0
713910	Golf courses & country clubs	19	26 532	8 840	1 729	355	13.4	18.0
71393	Marinas	33	14 780	3 393	664	151	46.6	4.6
713930	Marinas	33	14 780	3 393	664	151	46.6	4.6
71394	Fitness & recreational sports centers	67	47 305	16 128	3 951	1 303	25.8	9.0
713940	Fitness & recreational sports centers	67	47 305	16 128	3 951	1 303	25.8	9.0
71395	Bowling centers	12	7 958	1 988	490	153	10.4	23.4
713950	Bowling centers	12	7 958	1 988	490	153	10.4	23.4
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
MORRIS COUNTY, NJ								
71	Arts, entertainment, & recreation	155	75 441	25 235	4 508	1 407	35.5	4.4
711	Performing arts, spectator sports, & related industries	52	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	5 030	2 207	292	20	20.3	1.7
71141	Agents/managers for artists, athletes, & other public figures	6	5 030	2 207	292	20	20.3	1.7
711410	Agents/managers for artists, athletes, & other public figures	6	5 030	2 207	292	20	20.3	1.7
7115	Independent artists, writers, & performers	31	7 621	3 519	292	34	36.4	3.5
71151	Independent artists, writers, & performers	31	7 621	3 519	292	34	36.4	3.5
711510	Independent artists, writers, & performers	31	7 621	3 519	292	34	36.4	3.5
713	Amusement, gambling, & recreation industries	101	56 084	17 099	3 443	1 172	37.8	4.8
7139	Other amusement & recreation services	97	54 784	16 832	3 380	1 140	38.2	4.8
71391	Golf courses & country clubs	12	13 060	3 327	481	181	41.3	6.3
713910	Golf courses & country clubs	12	13 060	3 327	481	181	41.3	6.3
71394	Fitness & recreational sports centers	55	24 013	7 654	1 805	711	50.2	4.6
713940	Fitness & recreational sports centers	55	24 013	7 654	1 805	711	50.2	4.6
71395	Bowling centers	8	6 279	2 316	517	162	14.3	4.5
713950	Bowling centers	8	6 279	2 316	517	162	14.3	4.5
71399	All other amusement & recreation industries	17	10 542	3 295	531	77	16.9	3.1
713990	All other amusement & recreation industries	17	10 542	3 295	531	77	16.9	3.1

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OCEAN COUNTY, NJ								
71	Arts, entertainment, & recreation	216	254 849	63 331	12 088	4 532	13.0	2.6
711	Performing arts, spectator sports, & related industries	22	D	D	D	b	D	D
7111	Performing arts companies	5	1 287	404	58	25	49.3	4.1
7115	Independent artists, writers, & performers	6	4 898	3 250	2 547	13	3.8	36.0
71151	Independent artists, writers, & performers	6	4 898	3 250	2 547	13	3.8	36.0
711510	Independent artists, writers, & performers	6	4 898	3 250	2 547	13	3.8	36.0
713	Amusement, gambling, & recreation industries	193	242 587	57 947	9 129	4 449	12.1	1.6
7131	Amusement parks & arcades	19	165 855	39 475	5 744	3 268	1.1	.3
71311	Amusement & theme parks	7	D	D	D	h	D	D
713110	Amusement & theme parks	7	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	h	D	D
71312	Amusement arcades	12	D	D	D	e	D	D
713120	Amusement arcades	12	D	D	D	e	D	D
7139	Other amusement & recreation services	172	D	D	D	g	D	D
71391	Golf courses & country clubs	4	5 152	1 517	272	198	58.3	—
713910	Golf courses & country clubs	4	5 152	1 517	272	198	58.3	—
71393	Marinas	78	40 124	8 885	1 607	277	35.5	3.5
713930	Marinas	78	40 124	8 885	1 607	277	35.5	3.5
71394	Fitness & recreational sports centers	30	11 647	3 949	843	442	41.3	2.9
713940	Fitness & recreational sports centers	30	11 647	3 949	843	442	41.3	2.9
71395	Bowling centers	5	4 926	1 487	387	140	6.8	—
713950	Bowling centers	5	4 926	1 487	387	140	6.8	—
71399	All other amusement & recreation industries	55	D	D	D	c	D	D
713990	All other amusement & recreation industries	55	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	19	6 597	1 024	93	39	42.4	13.9
7139904	Miniature golf courses	10	2 298	366	1	1	35.7	4.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	2 897	549	31	33	23.4	—
PASSAIC COUNTY, NJ								
71	Arts, entertainment, & recreation	91	86 270	11 578	1 879	529	31.5	4.9
711	Performing arts, spectator sports, & related industries	31	56 247	4 415	392	71	30.5	3.5
7111	Performing arts companies	10	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	6	50 639	2 981	149	18	29.5	3.8
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	60	30 023	7 163	1 487	458	33.4	7.6
7139	Other amusement & recreation services	55	29 177	6 963	1 439	445	32.3	7.0
71394	Fitness & recreational sports centers	22	12 489	2 772	587	227	22.4	11.8
713940	Fitness & recreational sports centers	22	12 489	2 772	587	227	22.4	11.8
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	b	D	D
7139904	Miniature golf courses	1	D	D	D	a	D	D
SALEM COUNTY, NJ								
71	Arts, entertainment, & recreation	14	4 149	1 265	179	100	76.6	1.7
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOMERSET COUNTY, NJ								
71	Arts, entertainment, & recreation	88	93 406	24 294	5 154	1 148	22.4	2.0
711	Performing arts, spectator sports, & related industries	40	31 916	9 174	1 838	121	21.3	1.4
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	48	61 490	15 120	3 316	1 027	22.9	2.3
7139	Other amusement & recreation services	48	61 490	15 120	3 316	1 027	22.9	2.3
71391	Golf courses & country clubs	7	29 446	6 521	1 086	222	8.1	—
713910	Golf courses & country clubs	7	29 446	6 521	1 086	222	8.1	—
71394	Fitness & recreational sports centers	30	21 857	6 605	1 784	696	43.8	6.6
713940	Fitness & recreational sports centers	30	21 857	6 605	1 784	696	43.8	6.6
7139405	Roller skating rinks	1	D	D	D	b	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	b	D	D
SUSSEX COUNTY, NJ								
71	Arts, entertainment, & recreation	54	54 476	12 181	3 623	814	12.8	2.3
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	45	51 622	11 138	3 472	772	11.4	1.7
7139	Other amusement & recreation services	42	D	D	D	f	D	D
71391	Golf courses & country clubs	12	16 861	5 416	783	197	13.1	—
713910	Golf courses & country clubs	12	16 861	5 416	783	197	13.1	—
71392	Skiing facilities	1	D	D	D	e	D	D
713920	Skiing facilities	1	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	2 296	796	180	73	30.2	31.9
713940	Fitness & recreational sports centers	14	2 296	796	180	73	30.2	31.9
71399	All other amusement & recreation industries	10	D	D	D	c	D	D
713990	All other amusement & recreation industries	10	D	D	D	c	D	D
UNION COUNTY, NJ								
71	Arts, entertainment, & recreation	73	44 060	14 219	2 044	712	25.3	5.3
711	Performing arts, spectator sports, & related industries	21	10 922	5 619	113	55	20.2	—
7115	Independent artists, writers, & performers	9	D	D	D	a	D	D
71151	Independent artists, writers, & performers	9	D	D	D	a	D	D
711510	Independent artists, writers, & performers	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	52	33 138	8 600	1 931	657	27.1	7.1
7131	Amusement parks & arcades	4	3 173	771	146	62	3.2	—
7139	Other amusement & recreation services	46	D	D	D	f	D	D
71391	Golf courses & country clubs	3	6 704	1 812	269	62	D	—
713910	Golf courses & country clubs	3	6 704	1 812	269	62	D	—
71394	Fitness & recreational sports centers	28	13 978	3 490	858	308	33.0	10.4
713940	Fitness & recreational sports centers	28	13 978	3 490	858	308	33.0	10.4
71395	Bowling centers	8	6 071	1 744	429	140	9.6	—
713950	Bowling centers	8	6 071	1 744	429	140	9.6	—
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
WARREN COUNTY, NJ								
71	Arts, entertainment, & recreation	24	15 636	4 644	683	236	39.0	4.9
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	a	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71391	Golf courses & country clubs	6	6 960	2 498	328	82	70.0	—
713910	Golf courses & country clubs	6	6 960	2 498	328	82	70.0	—
71394	Fitness & recreational sports centers	6	1 467	225	54	61	58.3	41.7
713940	Fitness & recreational sports centers	6	1 467	225	54	61	58.3	41.7

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	7	5 391	1 452	400	137	14.0	4.7
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
ABSECON, NJ								
71	Arts, entertainment, & recreation	3	348	28	7	5	64.9	35.1
ALLENDALE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ASBURY PARK, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ATLANTIC CITY, NJ								
71	Arts, entertainment, & recreation	16	11 242	2 727	437	100	16.3	9.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	6 951	1 560	217	64	16.5	14.0
7131	Amusement parks & arcades	5	5 872	1 228	178	50	11.6	14.8
ATLANTIC HIGHLANDS, NJ								
71	Arts, entertainment, & recreation	4	1 795	272	28	6	12.0	—
713	Amusement, gambling, & recreation industries	4	1 795	272	28	6	12.0	—
7139	Other amusement & recreation services	4	1 795	272	28	6	12.0	—
BARNEGAT TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BARRINGTON, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BAYONNE, NJ								
71	Arts, entertainment, & recreation	9	3 060	1 056	237	66	18.6	16.0
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BEACHWOOD, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEVILLE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	3	2 190	800	219	48	56.8	43.2
713	Amusement, gambling, & recreation industries	3	2 190	800	219	48	56.8	43.2
7139	Other amusement & recreation services	3	2 190	800	219	48	56.8	43.2
BELLMAWR, NJ								
71	Arts, entertainment, & recreation	5	683	239	31	23	100.0	—
BELMAR, NJ								
71	Arts, entertainment, & recreation	4	795	218	7	3	41.4	—
BELVIDERE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BERGENFIELD, NJ								
71	Arts, entertainment, & recreation	10	4 018	1 341	345	97	29.6	.8
713	Amusement, gambling, & recreation industries	7	3 622	1 220	323	80	24.8	.9
7139	Other amusement & recreation services	7	3 622	1 220	323	80	24.8	.9
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
7139405	Roller skating rinks	1	D	D	D	b	D	D
BERKELEY TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	11	3 978	1 280	414	53	36.0	3.8
713	Amusement, gambling, & recreation industries	11	3 978	1 280	414	53	36.0	3.8
7139	Other amusement & recreation services	11	3 978	1 280	414	53	36.0	3.8
BERKELEY HEIGHTS TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	4	682	154	22	15	100.0	—
BERLIN, NJ								
71	Arts, entertainment, & recreation	4	1 001	209	47	22	39.9	—
BERNARDS TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	7	4 809	958	142	43	9.0	1.0
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BERNARDSVILLE, NJ								
71	Arts, entertainment, & recreation	4	404	229	48	20	21.8	—
BLOOMFIELD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	10	1 651	542	151	60	38.9	9.2
BLOOMINGDALE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BOGOTA, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BOONTON, NJ								
71	Arts, entertainment, & recreation	5	1 040	397	107	28	30.6	—
BORDENTOWN, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOUND BROOK, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRADLEY BEACH, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BRANCHBURG TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	6 591	1 769	314	65	4.6	2.4
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
BRICK TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	22	12 682	3 634	844	286	24.9	2.1
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71393	Marinas	10	5 998	1 819	355	64	32.8	4.4
713930	Marinas	10	5 998	1 819	355	64	32.8	4.4
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
BRIDGETON, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BRIDGEWATER TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	7	5 693	1 290	288	131	85.6	5.8
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	5 105	1 075	240	123	87.4	6.5
713940	Fitness & recreational sports centers	4	5 105	1 075	240	123	87.4	6.5
7139405	Roller skating rinks	1	D	D	D	b	D	D
BRIELLE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRIGANTINE, NJ								
71	Arts, entertainment, & recreation	17	7 038	1 304	159	60	39.7	2.7
711	Performing arts, spectator sports, & related industries	5	2 416	393	51	17	5.1	—
713	Amusement, gambling, & recreation industries	12	4 622	911	108	43	57.7	4.1
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BUENA, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BURLINGTON, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BURLINGTON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BUTLER, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BYRAM TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	5	2 179	606	126	31	.9	15.4
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
CAMDEN, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAPE MAY, NJ								
71	Arts, entertainment, & recreation	12	5 224	1 071	122	30	24.9	14.4
713	Amusement, gambling, & recreation industries	12	5 224	1 071	122	30	24.9	14.4
7139	Other amusement & recreation services	10	D	D	D	b	D	D
CARLSTADT, NJ								
71	Arts, entertainment, & recreation	6	3 286	2 076	411	166	14.6	21.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
CEDAR GROVE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
CHERRY HILL TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	41	55 295	15 782	4 038	934	15.5	10.2
711	Performing arts, spectator sports, & related industries	14	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	e	D	D
7139	Other amusement & recreation services	25	14 461	6 063	1 278	439	9.3	37.2
71394	Fitness & recreational sports centers	16	10 123	4 310	1 007	330	7.1	50.0
713940	Fitness & recreational sports centers	16	10 123	4 310	1 007	330	7.1	50.0
71399	All other amusement & recreation industries	6	2 233	937	94	37	12.8	14.1
713990	All other amusement & recreation industries	6	2 233	937	94	37	12.8	14.1
CINNAMINSON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	4	1 852	881	215	26	42.5	—
CITY OF ORANGE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
CLARK TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CLAYTON, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLEMENTON, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
CLIFFSIDE PARK, NJ								
71	Arts, entertainment, & recreation	8	4 367	1 799	259	88	.7	1.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
CLIFTON, NJ								
71	Arts, entertainment, & recreation	19	7 896	1 777	388	123	55.2	1.2
713	Amusement, gambling, & recreation industries	13	7 394	1 619	344	107	53.5	1.3
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	4 745	855	172	42	50.9	—
713940	Fitness & recreational sports centers	5	4 745	855	172	42	50.9	—
CLINTON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	7	2 326	794	79	53	40.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
CLOSTER, NJ								
71	Arts, entertainment, & recreation	6	1 905	352	87	24	40.2	1.6
COLLINGSWOOD, NJ								
71	Arts, entertainment, & recreation	4	870	718	56	10	15.2	—
CRANFORD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	8	2 962	768	117	53	22.4	45.1
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
CRESSKILL, NJ								
71	Arts, entertainment, & recreation	5	1 894	1 138	552	5	3.9	—
711	Performing arts, spectator sports, & related industries	5	1 894	1 138	552	5	3.9	—
DELRAN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	4 901	1 290	288	67	19.0	—
713	Amusement, gambling, & recreation industries	6	4 901	1 290	288	67	19.0	—
7139	Other amusement & recreation services	6	4 901	1 290	288	67	19.0	—
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
DEMAREST, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DENVILLE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	4	771	241	57	10	67.7	—
DEPTFORD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	7	7 469	1 304	288	82	4.3	2.0
713	Amusement, gambling, & recreation industries	7	7 469	1 304	288	82	4.3	2.0
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
DOVER, NJ (MORRIS COUNTY)								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
DOVER, NJ (OCEAN COUNTY)								
71	Arts, entertainment, & recreation	36	14 771	3 975	638	287	34.3	23.0
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	10 108	3 057	533	259	31.9	6.7
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71393	Marinas	7	3 584	876	96	33	30.8	3.9
713930	Marinas	7	3 584	876	96	33	30.8	3.9
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
DUMONT, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EAST BRUNSWICK TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	21	20 136	5 893	1 409	361	9.7	—
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	17 110	4 382	1 135	320	10.3	—
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	9 627	2 003	522	181	13.4	—
713940	Fitness & recreational sports centers	8	9 627	2 003	522	181	13.4	—
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
EAST HANOVER TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	4	1 217	511	130	10	42.9	—
EAST ORANGE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
EAST RUTHERFORD, NJ								
71	Arts, entertainment, & recreation	7	193 075	133 848	39 141	403	—	.1
711	Performing arts, spectator sports, & related industries	7	193 075	133 848	39 141	403	—	.1
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
EAST WINDSOR TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	1 741	229	45	20	98.6	—
EATONTOWN, NJ								
71	Arts, entertainment, & recreation	5	2 628	707	124	30	83.4	—
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
EDGEWATER, NJ								
71	Arts, entertainment, & recreation	9	3 921	756	137	52	80.6	8.6
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	3 197	553	98	40	91.5	8.5
713940	Fitness & recreational sports centers	5	3 197	553	98	40	91.5	8.5
EDISON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	22	8 518	2 111	526	211	22.2	23.6
711	Performing arts, spectator sports, & related industries	8	2 216	553	127	38	22.6	22.2
7111	Performing arts companies	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	6 302	1 558	399	173	22.0	24.2
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	4 186	1 050	271	129	19.0	—
713940	Fitness & recreational sports centers	7	4 186	1 050	271	129	19.0	—
EGG HARBOR TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	22	19 679	4 608	979	370	18.6	1.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	3 387	956	264	132	3.1	1.1
713940	Fitness & recreational sports centers	7	3 387	956	264	132	3.1	1.1
EGG HARBOR CITY, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ELIZABETH, NJ								
71	Arts, entertainment, & recreation	7	9 469	5 354	101	30	7.1	—
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7115	Independent artists, writers, & performers	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers	4	D	D	D	a	D	D
ELMWOOD PARK, NJ								
71	Arts, entertainment, & recreation	5	3 052	1 222	234	86	22.1	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
EMERSON, NJ								
71	Arts, entertainment, & recreation	3	882	252	62	29	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ENGLEWOOD, NJ								
71	Arts, entertainment, & recreation	17	6 455	2 061	418	75	52.3	15.3
711	Performing arts, spectator sports, & related industries	9	3 390	1 004	158	17	72.1	—
713	Amusement, gambling, & recreation industries	8	3 065	1 057	260	58	30.3	32.2
7139	Other amusement & recreation services	8	3 065	1 057	260	58	30.3	32.2
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
ENGLEWOOD CLIFFS, NJ								
71	Arts, entertainment, & recreation	8	6 892	909	157	50	18.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
EVESHAM TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	14	7 133	2 628	353	146	28.6	12.9
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
EWING TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	9	2 027	632	136	65	22.5	25.9
713	Amusement, gambling, & recreation industries	9	2 027	632	136	65	22.5	25.9
7139	Other amusement & recreation services	8	D	D	D	b	D	D
FAIR HAVEN, NJ								
71	Arts, entertainment, & recreation	3	909	286	52	19	D	81.7
FAIR LAWN, NJ								
71	Arts, entertainment, & recreation	11	3 378	781	223	68	25.8	42.3
711	Performing arts, spectator sports, & related industries	8	1 475	325	85	6	34.2	6.3
713	Amusement, gambling, & recreation industries	3	1 903	456	138	62	D	70.2
7139	Other amusement & recreation services	3	1 903	456	138	62	D	70.2
FAIRVIEW, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FANWOOD, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLEMINGTON, NJ								
71	Arts, entertainment, & recreation	6	4 999	832	206	78	81.9	.1
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
FLORHAM PARK, NJ								
71	Arts, entertainment, & recreation	8	6 821	1 766	339	102	14.3	1.5
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
FORT LEE, NJ								
71	Arts, entertainment, & recreation	14	16 166	4 123	705	70	89.6	1.3
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
FRANKLIN TOWNSHIP, NJ (GLOUCESTER COUNTY)								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FRANKLIN, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
FRANKLIN TOWNSHIP, NJ (SOMERSET COUNTY)								
71	Arts, entertainment, & recreation	10	7 144	1 274	313	72	6.9	4.7
711	Performing arts, spectator sports, & related industries	4	1 369	223	44	7	17.0	5.3
713	Amusement, gambling, & recreation industries	6	5 775	1 051	269	65	4.5	4.5
7139	Other amusement & recreation services	6	5 775	1 051	269	65	4.5	4.5
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
FRANKLIN LAKES, NJ								
71	Arts, entertainment, & recreation	8	8 128	2 558	408	109	15.6	.7
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
FREEHOLD, NJ								
71	Arts, entertainment, & recreation	4	1 022	401	106	29	93.2	6.8
FREEHOLD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	17	48 502	11 478	2 300	583	3.5	1.1
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
7115	Independent artists, writers, & performers	4	D	D	D	b	D	D
71151	Independent artists, writers, & performers	4	D	D	D	b	D	D
711510	Independent artists, writers, & performers	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7139	Other amusement & recreation services	8	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	3 337	1 104	285	275	5.1	—
713940	Fitness & recreational sports centers	6	3 337	1 104	285	275	5.1	—
GALLOWAY TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
GARFIELD, NJ								
71	Arts, entertainment, & recreation	4	502	199	54	13	50.2	—
GARWOOD, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GLASSBORO, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
GLEN ROCK, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GLOUCESTER TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	8	2 050	503	94	40	24.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
GLOUCESTER CITY, NJ								
71	Arts, entertainment, & recreation	4	688	553	162	74	—	98.1
GUTTENBERG, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
HACKENSACK, NJ								
71	Arts, entertainment, & recreation	12	16 918	3 280	614	149	12.3	65.2
711	Performing arts, spectator sports, & related industries	4	2 510	900	174	42	72.1	—
713	Amusement, gambling, & recreation industries	8	14 408	2 380	440	107	1.9	76.5
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
HACKETTSTOWN, NJ								
71	Arts, entertainment, & recreation	3	1 075	94	27	41	45.3	54.7
HADDON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HADDONFIELD, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HADDON HEIGHTS, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HALEDON, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
HAMBURG, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HAMILTON TOWNSHIP, NJ (ATLANTIC COUNTY)								
71	Arts, entertainment, & recreation	13	8 272	3 068	388	116	20.4	4.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HAMILTON TOWNSHIP, NJ (MERCER COUNTY)								
71	Arts, entertainment, & recreation	15	9 202	1 710	458	201	13.3	.2
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	5 283	1 297	350	150	17.6	—
713940	Fitness & recreational sports centers	7	5 283	1 297	350	150	17.6	—
HAMMONTON, NJ								
71	Arts, entertainment, & recreation	7	1 652	544	141	94	68.3	10.5
HANOVER TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	7	2 047	805	164	69	57.4	15.7

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							From administrative records ¹	Estimated ²
HASBROUCK HEIGHTS, NJ								
71	Arts, entertainment, & recreation	5	5 094	1 205	256	113	11.1	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	c	D	D
713990	All other amusement & recreation industries	2	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	c	D	D
HAWORTH, NJ								
71	Arts, entertainment, & recreation	7	11 222	2 666	370	137	5.1	50.3
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
HAWTHORNE, NJ								
71	Arts, entertainment, & recreation	3	904	268	69	12	D	—
HAZLET TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	1 906	473	130	32	3.9	.2
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
HIGHLAND PARK, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HIGHLANDS, NJ								
71	Arts, entertainment, & recreation	4	957	153	7	1	100.0	—
HIGHTSTOWN, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HILLSBOROUGH TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	2 016	675	143	52	98.3	—
HILLSDALE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOBOKEN, NJ								
71	Arts, entertainment, & recreation	13	3 567	962	210	78	45.1	4.8
713	Amusement, gambling, & recreation industries	5	2 560	563	139	70	42.4	6.7
7139	Other amusement & recreation services	5	2 560	563	139	70	42.4	6.7
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
HO-HO-KUS, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
HOLMDEL TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	4	1 791	692	153	24	48.5	—
HOPATCONG, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOPEWELL TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	2 468	725	324	108	36.6	6.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HOWELL TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	15	5 800	1 826	258	101	17.7	10.9
713	Amusement, gambling, & recreation industries	8	4 781	1 676	217	84	13.5	13.3
7139	Other amusement & recreation services	6	D	D	D	b	D	D
IRVINGTON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
JACKSON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	5	D	D	D	h	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	h	D	D
7131	Amusement parks & arcades	1	D	D	D	h	D	D
713111	Amusement & theme parks	1	D	D	D	h	D	D
713110	Amusement & theme parks	1	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	h	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
JAMESBURG, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
JEFFERSON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	13	3 354	1 150	176	42	27.1	15.9
713	Amusement, gambling, & recreation industries	13	3 354	1 150	176	42	27.1	15.9
7139	Other amusement & recreation services	13	3 354	1 150	176	42	27.1	15.9
71399	All other amusement & recreation industries	4	2 187	855	120	30	4.8	7.8
713990	All other amusement & recreation industries	4	2 187	855	120	30	4.8	7.8
JERSEY CITY, NJ								
71	Arts, entertainment, & recreation	27	17 406	6 568	1 466	227	21.3	2.9
711	Performing arts, spectator sports, & related industries	13	10 604	4 643	1 029	64	19.3	1.3
7111	Performing arts companies	5	5 816	2 431	490	14	24.1	.8
711113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	5	3 831	1 736	419	37	16.8	—
71151	Independent artists, writers, & performers	5	3 831	1 736	419	37	16.8	—
711510	Independent artists, writers, & performers	5	3 831	1 736	419	37	16.8	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
KEANSBURG, NJ								
71	Arts, entertainment, & recreation	7	2 619	466	26	21	65.7	19.1
713	Amusement, gambling, & recreation industries	7	2 619	466	26	21	65.7	19.1
KEARNY, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
KENILWORTH, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KEYPORT, NJ								
71	Arts, entertainment, & recreation	3	952	247	54	9	100.0	—
KINNELON, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LACEY TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	10	3 661	901	158	34	28.5	3.9
713	Amusement, gambling, & recreation industries	10	3 661	901	158	34	28.5	3.9
7139	Other amusement & recreation services	10	3 661	901	158	34	28.5	3.9
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
LAKESWOOD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	15	7 684	2 209	456	245	41.4	1.7
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
LAMBERTVILLE, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
LAWRENCE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	10	21 644	3 557	876	181	.2	10.1
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
LEONIA, NJ								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
LINCOLN PARK, NJ								
71	Arts, entertainment, & recreation	3	1 704	455	45	12	D	—
713	Amusement, gambling, & recreation industries	3	1 704	455	45	12	D	—
7139	Other amusement & recreation services	3	1 704	455	45	12	D	—
LINDEN, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
LINDENWOLD, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LINWOOD, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LITTLE EGG HARBOR TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LITTLE FALLS TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
LITTLE FERRY, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LITTLE SILVER, NJ								
71	Arts, entertainment, & recreation	3	857	332	59	11	D	26.3

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							From administrative records ¹	Estimated ²
LIVINGSTON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	16	14 191	4 109	520	120	1.6	5.5
711	Performing arts, spectator sports, & related industries	7	4 442	1 057	99	24	2.0	1.5
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	9 749	3 052	421	96	1.4	7.3
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
LODI, NJ								
71	Arts, entertainment, & recreation	3	1 251	348	79	16	100.0	—
LONG BRANCH, NJ								
71	Arts, entertainment, & recreation	7	2 770	775	169	41	29.8	37.3
713	Amusement, gambling, & recreation industries	7	2 770	775	169	41	29.8	37.3
7139	Other amusement & recreation services	6	D	D	D	b	D	D
LOWER TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	13	5 934	1 548	265	53	19.5	.1
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
LYNDHURST TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	10	16 493	5 090	646	335	10.7	—
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
MADISON, NJ								
71	Arts, entertainment, & recreation	5	2 550	721	167	24	12.5	—
MAHWAH TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	8	13 336	2 326	546	230	46.8	9.2
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	3 367	1 208	314	183	—	36.5
713940	Fitness & recreational sports centers	3	3 367	1 208	314	183	—	36.5
MANALAPAN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	10	11 109	2 812	368	129	8.9	.3
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	a	D	D
713940	Fitness & recreational sports centers	4	D	D	D	a	D	D
MANASQUAN, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MANTUA TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	4	2 969	737	184	52	59.6	26.9
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
MANVILLE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MAPLE SHADE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	6 197	890	194	75	8.6	2.0
713	Amusement, gambling, & recreation industries	6	6 197	890	194	75	8.6	2.0
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
MAPLEWOOD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	9	5 586	2 152	351	57	8.1	1.6
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
MARGATE CITY, NJ								
71	Arts, entertainment, & recreation	10	2 526	1 334	224	154	28.0	1.7
711	Performing arts, spectator sports, & related industries	6	1 821	1 207	209	151	2.4	—
7111	Performing arts companies	5	D	D	D	c	D	D
MARLBORO TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	13	7 453	2 182	338	90	28.8	—
711	Performing arts, spectator sports, & related industries	9	5 261	1 437	173	38	35.2	—
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	2 192	745	165	52	13.5	—
7139	Other amusement & recreation services	4	2 192	745	165	52	13.5	—
MATAWAN, NJ								
71	Arts, entertainment, & recreation	3	423	164	37	17	—	—
MAYWOOD, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MEDFORD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	13	8 775	2 698	557	182	38.2	11.5
713	Amusement, gambling, & recreation industries	10	7 897	2 606	539	175	39.6	10.8
7139	Other amusement & recreation services	10	7 897	2 606	539	175	39.6	10.8
71394	Fitness & recreational sports centers	6	4 074	1 678	374	123	34.9	20.5
713940	Fitness & recreational sports centers	6	4 074	1 678	374	123	34.9	20.5
MEDFORD LAKES, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MENDHAM, NJ								
71	Arts, entertainment, & recreation	5	4 050	678	170	43	58.3	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MERCHANTVILLE, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
METUCHEN, NJ								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
MIDDLE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	13	10 122	2 459	354	104	9.3	—
713	Amusement, gambling, & recreation industries	13	10 122	2 459	354	104	9.3	—
7139	Other amusement & recreation services	13	10 122	2 459	354	104	9.3	—
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
MIDDLETOWN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	14	9 772	3 336	654	156	40.5	.4
713	Amusement, gambling, & recreation industries	11	9 316	3 107	632	145	42.5	.4
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71391	Golf courses & country clubs	3	5 776	2 011	420	75	D	—
713910	Golf courses & country clubs	3	5 776	2 011	420	75	D	—
71394	Fitness & recreational sports centers	4	2 555	765	155	58	98.4	1.6
713940	Fitness & recreational sports centers	4	2 555	765	155	58	98.4	1.6
MIDLAND PARK, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MILLBURN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	10	6 166	3 875	231	32	22.4	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MILLTOWN, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MILLVILLE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONMOUTH BEACH, NJ								
71	Arts, entertainment, & recreation	4	1 532	489	117	38	22.1	—
713	Amusement, gambling, & recreation industries	4	1 532	489	117	38	22.1	—
7139	Other amusement & recreation services	4	1 532	489	117	38	22.1	—
MONROE TOWNSHIP, NJ (GLOUCESTER COUNTY)								
71	Arts, entertainment, & recreation	7	4 205	761	80	93	63.2	1.5
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
MONROE TOWNSHIP, NJ (MIDDLESEX COUNTY)								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
MONTCLAIR TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	22	42 124	7 636	1 326	115	3.6	.7
711	Performing arts, spectator sports, & related industries	19	41 489	7 497	1 298	105	2.1	.7
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MONTGOMERY TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	9 623	3 189	768	347	23.9	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	3	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	D	D	D	e	D	D
713940	Fitness & recreational sports centers	3	D	D	D	e	D	D
MONTVALE, NJ								
71	Arts, entertainment, & recreation	5	4 728	1 108	264	85	12.8	3.7
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
7139405	Roller skating rinks	1	D	D	D	b	D	D
MONTVILLE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	1 737	562	128	61	75.0	4.8
MOONACHIE, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOORESTOWN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	11	2 617	523	124	57	12.6	25.2
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
MORRIS TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	3	1 322	152	39	6	D	—
MORRIS PLAINS, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MORRISTOWN, NJ								
71	Arts, entertainment, & recreation	6	4 657	2 896	179	38	38.6	1.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MOUNTAIN LAKES, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MOUNTAINSIDE, NJ								
71	Arts, entertainment, & recreation	4	955	205	42	44	100.0	—
MOUNT EPHRAIM, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT HOLLY TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	4	2 067	529	101	74	46.6	53.4
713	Amusement, gambling, & recreation industries	4	2 067	529	101	74	46.6	53.4
7139	Other amusement & recreation services	4	2 067	529	101	74	46.6	53.4
MOUNT LAUREL TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	13	8 712	2 167	420	133	29.3	60.1
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MOUNT OLIVE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	2 585	552	122	50	44.3	—
713	Amusement, gambling, & recreation industries	6	2 585	552	122	50	44.3	—
7139	Other amusement & recreation services	6	2 585	552	122	50	44.3	—
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
NEPTUNE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	8	4 692	1 708	359	109	16.0	57.8
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
NEPTUNE CITY, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEWARK, NJ								
71	Arts, entertainment, & recreation	5	2 232	609	131	59	22.8	6.3
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
NEW BRUNSWICK, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW MILFORD, NJ								
71	Arts, entertainment, & recreation	3	918	221	49	36	D	—
NEW PROVIDENCE, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
NEWTON, NJ								
71	Arts, entertainment, & recreation	5	1 430	391	94	33	71.0	—
NORTH BERGEN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	2 196	636	141	38	71.0	—
NORTH BRUNSWICK TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
NORTH CALDWELL, NJ *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NORTHFIELD, NJ								
71	Arts, entertainment, & recreation	9	9 075	2 950	417	162	4.6	2.9
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
NORTH HALEDON, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTH HANOVER TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH PLAINFIELD, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NORTHVALE, NJ								
71	Arts, entertainment, & recreation	4	562	98	35	16	—	71.4
NORTH WILDWOOD, NJ								
71	Arts, entertainment, & recreation	17	8 509	1 272	34	11	46.5	2.0
713	Amusement, gambling, & recreation industries	17	8 509	1 272	34	11	46.5	2.0
7131	Amusement parks & arcades	5	3 035	429	17	6	22.1	5.6
71312	Amusement arcades	5	3 035	429	17	6	22.1	5.6
713120	Amusement arcades	5	3 035	429	17	6	22.1	5.6
7139	Other amusement & recreation services	11	D	D	D	a	D	D
71399	All other amusement & recreation industries	9	D	D	D	a	D	D
713990	All other amusement & recreation industries	9	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	4	2 585	555	—	—	21.7	—
NORWOOD, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NUTLEY TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	3	467	89	17	3	D	—
OAKLAND, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
OAKLYN, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OCEAN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	12	5 657	2 095	520	195	20.1	27.0
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	3 759	1 240	336	124	20.0	33.8
713940	Fitness & recreational sports centers	7	3 759	1 240	336	124	20.0	33.8
OCEAN CITY, NJ								
71	Arts, entertainment, & recreation	15	7 519	1 891	152	35	25.8	—
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
OCEANPORT, NJ								
71	Arts, entertainment, & recreation	7	1 892	514	54	13	58.0	—
OLD BRIDGE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	17	10 113	3 991	798	188	11.5	15.3
711	Performing arts, spectator sports, & related industries	6	2 063	980	214	37	22.8	—
713	Amusement, gambling, & recreation industries	11	8 050	3 011	584	151	8.6	19.2
7139	Other amusement & recreation services	11	8 050	3 011	584	151	8.6	19.2
71394	Fitness & recreational sports centers	4	3 784	1 450	336	93	16.8	—
713940	Fitness & recreational sports centers	4	3 784	1 450	336	93	16.8	—
OLD TAPPAN, NJ								
71	Arts, entertainment, & recreation	3	1 430	467	54	13	D	18.5
ORADELL, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
PALISADES PARK, NJ								
71	Arts, entertainment, & recreation	5	567	222	54	13	67.4	32.6
PALMYRA, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PARAMUS, NJ								
71	Arts, entertainment, & recreation	17	9 717	2 693	667	304	25.8	3.6
713	Amusement, gambling, & recreation industries	11	7 585	2 130	499	215	31.4	1.1
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	5 052	1 587	354	156	27.1	1.2
713940	Fitness & recreational sports centers	5	5 052	1 587	354	156	27.1	1.2
PARK RIDGE, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PARSIPPANY-TROY HILLS TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	12	9 307	3 285	558	199	68.1	7.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
PASSAIC, NJ								
71	Arts, entertainment, & recreation	4	1 365	213	22	9	68.8	—
PATERSON, NJ								
71	Arts, entertainment, & recreation	5	1 435	254	37	12	60.5	38.5
PAULSBORO, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PENNINGTON, NJ								
71	Arts, entertainment, & recreation	5	1 520	635	137	31	74.3	18.2
PENNSAUKEN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	8	3 711	1 114	228	93	25.2	29.4
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
PENNSVILLE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PEQUANNOCK TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	6	3 471	983	230	95	26.0	2.3
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
PERTH AMBOY, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
PHILLIPSBURG, NJ								
71	Arts, entertainment, & recreation	5	2 321	433	94	26	13.1	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
PISCATAWAY TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	9	3 899	926	184	69	89.4	6.8
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
PITMAN, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PLAINFIELD, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PLAINSBORO TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
PLEASANTVILLE, NJ								
71	Arts, entertainment, & recreation	7	1 763	304	58	39	29.8	9.8
POINT PLEASANT, NJ								
71	Arts, entertainment, & recreation	14	19 999	4 813	654	169	11.7	1.9
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	c	D	D
71312	Amusement arcades	1	D	D	D	c	D	D
713120	Amusement arcades	1	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
POINT PLEASANT BEACH, NJ								
71	Arts, entertainment, & recreation	13	16 641	4 932	406	101	7.3	2.9
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71312	Amusement arcades	2	D	D	D	b	D	D
713120	Amusement arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
POMPTON LAKES, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PRINCETON, NJ								
71	Arts, entertainment, & recreation	7	5 820	1 101	192	21	48.5	—
711	Performing arts, spectator sports, & related industries	4	4 929	790	177	17	50.1	—
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
PRINCETON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	7	2 820	1 418	67	23	19.6	1.8
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
RAHWAY, NJ								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
RAMSEY, NJ								
71	Arts, entertainment, & recreation	8	23 048	10 067	1 680	301	7.7	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	7 905	3 855	811	215	—	—
713940	Fitness & recreational sports centers	3	7 905	3 855	811	215	—	—

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							From administrative records ¹	Estimated ²
RANDOLPH TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	8	5 407	1 682	185	49	28.4	13.4
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
RARITAN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
RARITAN, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
READINGTON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	4	2 425	665	99	23	12.5	13.9
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
RED BANK, NJ								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7115	Independent artists, writers, & performers	3	D	D	D	a	D	D
71151	Independent artists, writers, & performers	3	D	D	D	a	D	D
711510	Independent artists, writers, & performers	3	D	D	D	a	D	D
RIDGEFIELD, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
RIDGEWOOD, NJ								
71	Arts, entertainment, & recreation	9	2 132	1 074	224	40	10.7	31.2
RINGWOOD, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RIVER EDGE, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RIVERTON, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROCKAWAY, NJ								
71	Arts, entertainment, & recreation	6	2 255	719	116	58	8.3	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
ROCKAWAY TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	10	7 621	3 087	502	90	16.6	2.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
ROSELAND, NJ								
71	Arts, entertainment, & recreation	4	1 145	288	57	26	58.9	41.1
ROSELLE, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ROXBURY TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	10	1 778	711	164	27	51.5	4.6
RUMSON, NJ								
71	Arts, entertainment, & recreation	5	1 421	374	76	15	69.5	19.9
RUNNEMEDE, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RUTHERFORD, NJ								
71	Arts, entertainment, & recreation	8	5 798	873	144	17	32.8	65.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
SADDLE BROOK TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SALEM, NJ								
71	Arts, entertainment, & recreation	3	1 539	445	86	38	100.0	—
713	Amusement, gambling, & recreation industries	3	1 539	445	86	38	100.0	—
7139	Other amusement & recreation services	3	1 539	445	86	38	100.0	—
SAYREVILLE, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
SCOTCH PLAINS TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SEA ISLE CITY, NJ								
71	Arts, entertainment, & recreation	6	793	265	—	—	61.7	14.0
SECAUCUS, NJ								
71	Arts, entertainment, & recreation	6	10 616	2 694	635	84	.9	6.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
SHREWSBURY, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOMERDALE, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7111102	Theater companies	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SOMERS POINT, NJ								
71	Arts, entertainment, & recreation	12	14 035	2 605	512	177	37.3	—
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71393	Marinas	3	D	D	D	a	D	D
713930	Marinas	3	D	D	D	a	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
SOMERVILLE, NJ								
71	Arts, entertainment, & recreation	6	19 353	6 406	1 267	38	9.5	—
711	Performing arts, spectator sports, & related industries	6	19 353	6 406	1 267	38	9.5	—
7114	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
SOUTH AMBOY, NJ								
71	Arts, entertainment, & recreation	6	5 461	1 790	445	133	28.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
7139405	Roller skating rinks	3	D	D	D	b	D	D
SOUTH BRUNSWICK TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	9	13 459	3 870	729	513	6.0	.2
713	Amusement, gambling, & recreation industries	7	D	D	D	f	D	D
7139	Other amusement & recreation services	7	D	D	D	f	D	D
71391	Golf courses & country clubs	1	D	D	D	e	D	D
713910	Golf courses & country clubs	1	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
SOUTH ORANGE VILLAGE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	8	1 550	477	94	22	32.2	33.0
SOUTH PLAINFIELD, NJ								
71	Arts, entertainment, & recreation	5	3 514	1 201	286	94	29.1	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
SOUTH RIVER, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SOUTH TOMS RIVER, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SPARTA TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	7	2 678	836	133	51	7.7	5.9
713	Amusement, gambling, & recreation industries	7	2 678	836	133	51	7.7	5.9
7139	Other amusement & recreation services	6	D	D	D	b	D	D
SPOTSWOOD, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGFIELD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	8	7 527	1 130	271	91	31.9	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D

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SPRING LAKE, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRING LAKE HEIGHTS, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STAFFORD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	7	1 972	764	148	71	72.7	—
713	Amusement, gambling, & recreation industries	7	1 972	764	148	71	72.7	—
7139	Other amusement & recreation services	7	1 972	764	148	71	72.7	—
STANHOPE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
STRATFORD, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SUMMIT, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TEANECK TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	15	13 354	2 988	517	162	6.0	1.6
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
TENAFLY, NJ								
71	Arts, entertainment, & recreation	7	1 819	268	54	13	85.3	1.8
TINTON FALLS, NJ								
71	Arts, entertainment, & recreation	7	7 624	1 451	368	51	14.5	.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	a	D	D
713940	Fitness & recreational sports centers	4	D	D	D	a	D	D
TOTOWA, NJ								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
TRENTON, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
TUCKERTON, NJ								
71	Arts, entertainment, & recreation	8	1 584	222	11	6	94.6	—
713	Amusement, gambling, & recreation industries	8	1 584	222	11	6	94.6	—
7139	Other amusement & recreation services	8	1 584	222	11	6	94.6	—

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UNION TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	15	7 809	2 033	576	216	36.2	—
713	Amusement, gambling, & recreation industries	10	7 306	1 861	550	199	34.0	—
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
UNION BEACH, NJ								
71	Arts, entertainment, & recreation	3	2 177	335	68	9	D	10.9
713	Amusement, gambling, & recreation industries	3	2 177	335	68	9	D	10.9
7139	Other amusement & recreation services	3	2 177	335	68	9	D	10.9
UNION CITY, NJ								
71	Arts, entertainment, & recreation	7	2 777	645	132	22	26.0	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
UPPER TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	5	4 713	1 122	156	66	14.7	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
UPPER SADDLE RIVER, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VENTNOR CITY, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VERNON TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	7	34 526	5 975	2 688	551	.4	.5
713	Amusement, gambling, & recreation industries	7	34 526	5 975	2 688	551	.4	.5
7139	Other amusement & recreation services	6	D	D	D	f	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71392	Skiing facilities	1	D	D	D	e	D	D
713920	Skiing facilities	1	D	D	D	e	D	D
71399	All other amusement & recreation industries	2	D	D	D	c	D	D
713990	All other amusement & recreation industries	2	D	D	D	c	D	D
VERONA TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
VINELAND, NJ								
71	Arts, entertainment, & recreation	8	2 187	479	106	56	73.7	2.0
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
VOORHEES TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	18	9 446	2 056	439	175	36.9	11.0
713	Amusement, gambling, & recreation industries	13	8 216	1 662	363	164	36.9	12.6
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	5 622	929	222	94	26.2	—
713940	Fitness & recreational sports centers	8	5 622	929	222	94	26.2	—
7139405	Roller skating rinks	2	D	D	D	b	D	D
WALDWICK, NJ								
71	Arts, entertainment, & recreation	5	2 126	681	124	44	48.0	1.8

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							From administrative records ¹	Estimated ²
WALL TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	13	16 766	7 308	1 984	429	7.2	—
711	Performing arts, spectator sports, & related industries	4	1 292	185	28	10	50.9	—
713	Amusement, gambling, & recreation industries	9	15 474	7 123	1 956	419	3.6	—
7139	Other amusement & recreation services	9	15 474	7 123	1 956	419	3.6	—
71394	Fitness & recreational sports centers	6	D	D	D	e	D	D
713940	Fitness & recreational sports centers	6	D	D	D	e	D	D
WALLINGTON, NJ								
71	Arts, entertainment, & recreation	4	3 317	788	190	71	3.4	12.3
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WANAQUE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WANTAGE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WARREN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	10	4 141	1 161	515	44	61.8	5.1
713	Amusement, gambling, & recreation industries	6	3 478	911	454	39	62.6	—
7139	Other amusement & recreation services	6	3 478	911	454	39	62.6	—
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
WASHINGTON, NJ								
71	Arts, entertainment, & recreation	3	1 770	693	158	55	D	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
WASHINGTON TOWNSHIP, NJ (GLOUCESTER COUNTY)								
71	Arts, entertainment, & recreation	18	8 404	2 203	460	165	34.3	17.7
711	Performing arts, spectator sports, & related industries	5	1 636	167	34	7	49.5	8.4
713	Amusement, gambling, & recreation industries	13	6 768	2 036	426	158	30.6	19.9
7139	Other amusement & recreation services	13	6 768	2 036	426	158	30.6	19.9
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71395	Bowling centers	1	D	D	D	b	D	D
713950	Bowling centers	1	D	D	D	b	D	D
WASHINGTON TOWNSHIP, NJ (MORRIS COUNTY)								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WATCHUNG, NJ								
71	Arts, entertainment, & recreation	5	3 331	917	128	24	96.4	3.6
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
WATERFORD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WAYNE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	21	14 708	3 037	626	230	7.4	7.1
711	Performing arts, spectator sports, & related industries	4	2 187	532	80	10	20.8	—
7111	Performing arts companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	12 521	2 505	546	220	5.1	8.3
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	5 970	1 201	266	156	—	14.9
713940	Fitness & recreational sports centers	8	5 970	1 201	266	156	—	14.9
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	b	D	D
7139904	Miniature golf courses	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WEEHAWKEN TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	5	2 781	723	105	19	10.7	—
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
WEST CALDWELL TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	7	2 624	679	126	35	48.7	21.0
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
WEST DEPTFORD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WESTFIELD, NJ								
71	Arts, entertainment, & recreation	5	1 433	292	57	13	100.0	—
WEST LONG BRANCH, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
WEST MILFORD TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	9	4 132	1 264	204	54	44.8	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
WEST NEW YORK, NJ								
71	Arts, entertainment, & recreation	6	3 805	1 178	48	15	6.2	66.6
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
WEST ORANGE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	17	17 333	3 703	1 054	244	24.0	56.7
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
WEST PATERSON, NJ								
71	Arts, entertainment, & recreation	6	3 037	1 057	80	22	67.7	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
WESTVILLE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WEST WINDSOR TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	14	3 732	1 744	114	66	84.6	1.4
711	Performing arts, spectator sports, & related industries	7	1 740	1 206	—	—	69.9	—
713	Amusement, gambling, & recreation industries	7	1 992	538	114	66	97.4	2.6
7139	Other amusement & recreation services	7	1 992	538	114	66	97.4	2.6
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

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WESTWOOD, NJ								
71	Arts, entertainment, & recreation	8	3 384	852	155	91	9.2	4.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
WHARTON, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
WILDWOOD, NJ								
71	Arts, entertainment, & recreation	36	26 252	6 432	522	105	36.4	27.3
713	Amusement, gambling, & recreation industries	35	D	D	D	c	D	D
7131	Amusement parks & arcades	17	19 052	5 110	466	90	31.7	37.0
71311	Amusement & theme parks	7	D	D	D	b	D	D
713110	Amusement & theme parks	7	D	D	D	b	D	D
71312	Amusement arcades	10	D	D	D	a	D	D
713120	Amusement arcades	10	D	D	D	a	D	D
7139	Other amusement & recreation services	15	D	D	D	a	D	D
71399	All other amusement & recreation industries	9	D	D	D	a	D	D
713990	All other amusement & recreation industries	9	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	a	D	D
WILDWOOD CREST, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILLINGBORO TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
WINSLOW TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
WOODBINE, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
WOODBURGE TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	19	14 701	5 606	850	238	5.0	13.4
711	Performing arts, spectator sports, & related industries	9	5 216	2 594	142	22	7.8	.7
7111	Performing arts companies	5	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	9 485	3 012	708	216	3.4	20.4
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	6 458	2 167	514	161	—	16.2
713940	Fitness & recreational sports centers	4	6 458	2 167	514	161	—	16.2
WOODBURY, NJ								
71	Arts, entertainment, & recreation	6	3 945	1 354	293	110	50.8	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
WOODBURY HEIGHTS, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
WOODCLIFF LAKE, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WOOD-RIDGE, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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WRIGHTSTOWN, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WYCKOFF TOWNSHIP, NJ								
71	Arts, entertainment, & recreation	5	1 961	553	45	25	59.5	2.2
BALANCE OF ATLANTIC COUNTY, NJ								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
BALANCE OF BERGEN COUNTY, NJ								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
BALANCE OF BURLINGTON COUNTY, NJ								
71	Arts, entertainment, & recreation	23	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 579	646	141	76	36.9	3.9
713940	Fitness & recreational sports centers	4	1 579	646	141	76	36.9	3.9
BALANCE OF CAMDEN COUNTY, NJ								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	1 835	724	190	61	5.3	—
7139	Other amusement & recreation services	4	1 835	724	190	61	5.3	—
BALANCE OF CAPE MAY COUNTY, NJ								
71	Arts, entertainment, & recreation	10	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	a	D	D
7139	Other amusement & recreation services	10	D	D	D	a	D	D
BALANCE OF CUMBERLAND COUNTY, NJ								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF ESSEX COUNTY, NJ								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	4 145	1 266	216	123	53.3	3.2
71394	Fitness & recreational sports centers	5	3 321	980	166	114	45.7	—
713940	Fitness & recreational sports centers	5	3 321	980	166	114	45.7	—
BALANCE OF GLOUCESTER COUNTY, NJ								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	2 546	562	71	37	84.3	9.0
7139	Other amusement & recreation services	9	2 546	562	71	37	84.3	9.0
BALANCE OF HUDSON COUNTY, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF HUNTERDON COUNTY, NJ								
71	Arts, entertainment, & recreation	16	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	1 869	566	112	29	83.0	17.0
7139	Other amusement & recreation services	8	1 869	566	112	29	83.0	17.0
BALANCE OF MERCER COUNTY, NJ								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF MIDDLESEX COUNTY, NJ								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	1	D	D	D	c	D	D
BALANCE OF MONMOUTH COUNTY, NJ								
71	Arts, entertainment, & recreation	44	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
7112	Spectator sports	12	D	D	D	b	D	D
71121	Spectator sports	12	D	D	D	b	D	D
711219	Other spectator sports	12	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	5	9 312	3 249	745	108	3.6	48.4
713910	Golf courses & country clubs	5	9 312	3 249	745	108	3.6	48.4
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF MORRIS COUNTY, NJ								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	5 167	2 093	524	230	28.9	—
7139	Other amusement & recreation services	8	5 167	2 093	524	230	28.9	—
71394	Fitness & recreational sports centers	8	5 167	2 093	524	230	28.9	—
713940	Fitness & recreational sports centers	8	5 167	2 093	524	230	28.9	—
BALANCE OF OCEAN COUNTY, NJ								
71	Arts, entertainment, & recreation	69	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	64	D	D	D	e	D	D
7131	Amusement parks & arcades	13	D	D	D	c	D	D
71311	Amusement & theme parks	5	D	D	D	b	D	D
713110	Amusement & theme parks	5	D	D	D	b	D	D
71312	Amusement arcades	8	D	D	D	c	D	D
713120	Amusement arcades	8	D	D	D	c	D	D
7139	Other amusement & recreation services	49	D	D	D	c	D	D
71393	Marinas	20	D	D	D	b	D	D
713930	Marinas	20	D	D	D	b	D	D
71399	All other amusement & recreation industries	27	D	D	D	b	D	D
713990	All other amusement & recreation industries	27	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	15	D	D	D	a	D	D
7139904	Miniature golf courses	4	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	2 897	549	31	33	23.4	—
BALANCE OF SALEM COUNTY, NJ								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SOMERSET COUNTY, NJ								
71	Arts, entertainment, & recreation	13	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
BALANCE OF SUSSEX COUNTY, NJ								
71	Arts, entertainment, & recreation	19	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71391	Golf courses & country clubs	7	D	D	D	b	D	D
713910	Golf courses & country clubs	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, NJ								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEW JERSEY

Glen Ridge was incorporated in May 1993.

North Caldwell was incorporated in January 1992.

Appendix E. Metropolitan Areas

NEW JERSEY

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

Bergen—Passaic, NJ PMSA

Bergen County, NJ

Passaic County, NJ

Jersey City, NJ PMSA

Hudson County, NJ

Middlesex—Somerset—Hunterdon, NJ PMSA

Hunterdon County, NJ

Middlesex County, NJ

Somerset County, NJ

Monmouth—Ocean, NJ PMSA

Monmouth County, NJ

Ocean County, NJ

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

Bergen—Passaic, NJ PMSA

Bergen County, NJ

Passaic County, NJ

Bridgeport, CT PMSA

Fairfield County, CT (Part)

Bridgeport city, CT

Fairfield town, CT

Monroe town, CT

Shelton city, CT

Stratford town, CT

Trumbull town, CT

New Haven County, CT (Part)

Ansonia city, CT

Derby city, CT

Milford city, CT

Seymour town, CT

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

Danbury, CT PMSA

Fairfield County, CT (Part)

Bethel town, CT

Brookfield town, CT

Danbury city, CT

New Fairfield town, CT

Newtown town, CT

Ridgefield town, CT

Litchfield County, CT (Part)

New Milford town, CT

Dutchess County, NY PMSA

Dutchess County, NY

Jersey City, NJ PMSA

Hudson County, NJ

Middlesex—Somerset—Hunterdon, NJ PMSA

Hunterdon County, NJ

Middlesex County, NJ

Somerset County, NJ

Monmouth—Ocean, NJ PMSA

Monmouth County, NJ

Ocean County, NJ

Nassau—Suffolk, NY PMSA

Nassau County, NY

Suffolk County, NY

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

New Haven—Meriden, CT PMSA—Con.

New Haven County, CT (Part)—Con.

Guilford town, CT

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New York, NY PMSA

Bronx County, NY

Kings County, NY

New York County, NY

Putnam County, NY

Queens County, NY

Richmond County, NY

Rockland County, NY

Westchester County, NY

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

Stamford—Norwalk, CT PMSA

Fairfield County, CT (Part)

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Stamford—Norwalk, CT PMSA—Con.

Fairfield County, CT (Part)—Con.

Stamford city, CT

Westport town, CT

Wilton town, CT

Trenton, NJ PMSA

Mercer County, NJ

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

**Philadelphia—Wilmington—Atlantic City,
PA—NJ—DE—MD CMSA**

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

**Philadelphia—Wilmington—Atlantic City,
PA—NJ—DE—MD CMSA—Con.**

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

**Philadelphia—Wilmington—Atlantic City,
PA—NJ—DE—MD CMSA—Con.**

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Trenton, NJ PMSA

Mercer County, NJ

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

New Mexico

1997

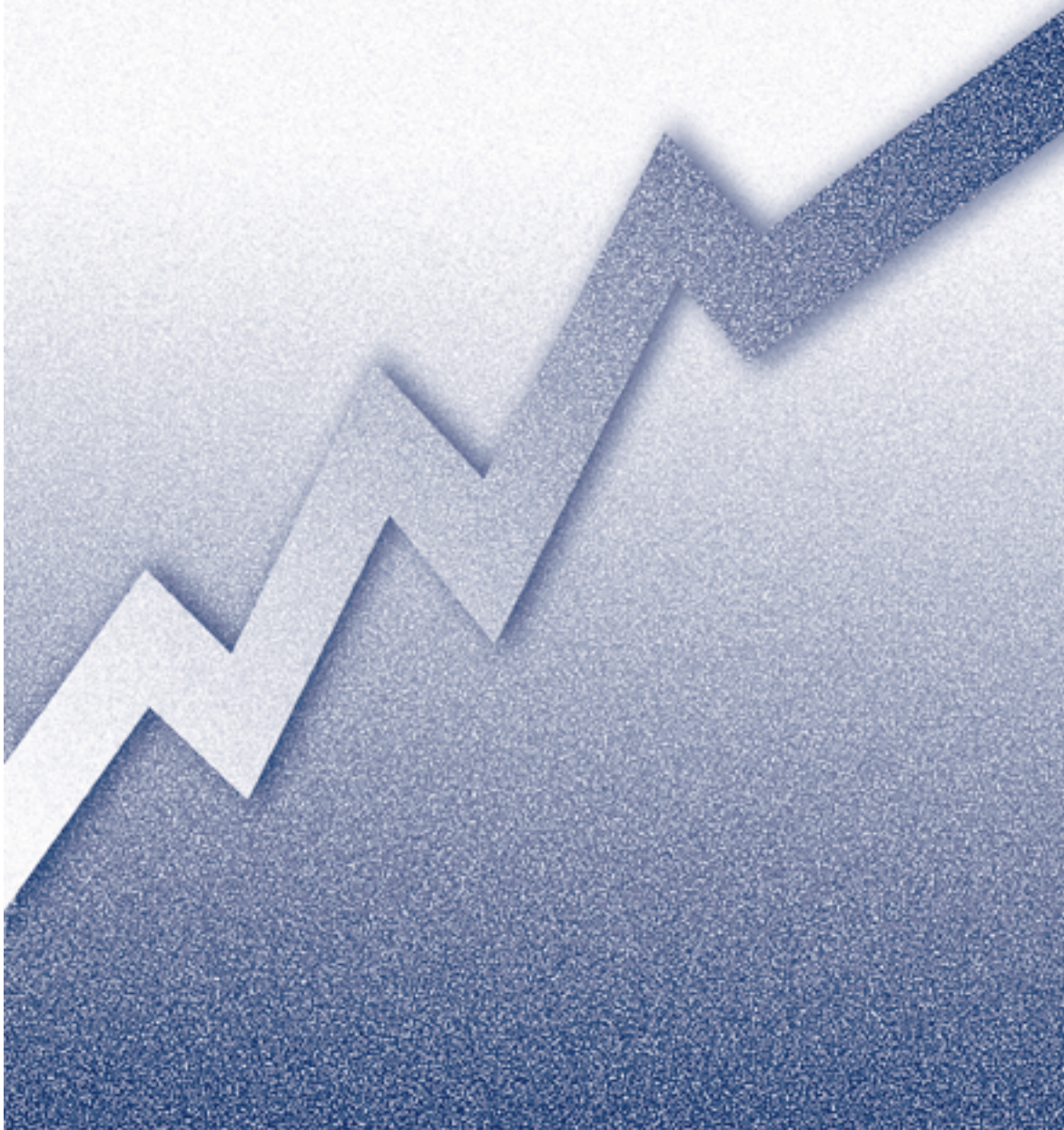
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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW MEXICO								
71	Arts, entertainment, & recreation	440	520 434	115 374	26 269	8 679	10.6	13.1
711	Performing arts, spectator sports, & related industries	137	75 109	22 714	4 317	867	19.6	11.5
7111	Performing arts companies	22	8 061	1 978	459	113	26.2	5.0
71111	Theater companies & dinner theaters	9	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	6	1 622	355	68	23	97.6	2.0
7111103	Dinner theaters	2	D	D	D	a	D	D
71112	Dance companies	1	D	D	D	a	D	D
711120	Dance companies	1	D	D	D	a	D	D
71113	Musical groups & artists	11	5 875	1 545	375	82	—	6.4
711130	Musical groups & artists	11	5 875	1 545	375	82	—	6.4
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	24	31 343	11 138	1 963	415	3.8	4.0
71121	Spectator sports	24	31 343	11 138	1 963	415	3.8	4.0
711211	Sports teams & clubs	4	4 346	1 371	226	56	—	—
7112112	Baseball clubs	1	D	D	D	a	D	D
7112119	Other professional sports clubs	3	D	D	D	b	D	D
711212	Racetracks	5	16 552	5 877	972	292	2.5	.3
7112122	Auto racetrack operation	2	D	D	D	a	D	D
7112123	Horse racetrack operation	3	D	D	D	e	D	D
711219	Other spectator sports	15	10 445	3 890	765	67	7.5	11.5
7112191	Professional athletes	4	416	99	17	4	23.6	26.0
7112192	Racing (except racetrack operation)	11	10 029	3 791	748	63	6.9	10.8
7113	Promoters of performing arts, sports, & similar events	7	7 390	826	146	62	62.4	15.4
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	3 480	346	66	19	19.7	2.5
71141	Agents/managers for artists, athletes, & other public figures	6	3 480	346	66	19	19.7	2.5
711410	Agents/managers for artists, athletes, & other public figures	6	3 480	346	66	19	19.7	2.5
7115	Independent artists, writers, & performers	78	24 835	8 426	1 683	258	24.6	23.1
71151	Independent artists, writers, & performers	78	24 835	8 426	1 683	258	24.6	23.1
711510	Independent artists, writers, & performers	78	24 835	8 426	1 683	258	24.6	23.1
712	Museums, historical sites, & similar institutions	16	4 588	1 493	273	78	47.6	5.1
7121	Museums, historical sites, & similar institutions	16	4 588	1 493	273	78	47.6	5.1
71211	Museums	13	D	D	D	b	D	D
712110	Museums	13	D	D	D	b	D	D
71212	Historical sites	2	D	D	D	b	D	D
712120	Historical sites	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	287	440 737	91 167	21 679	7 734	8.7	13.5
7131	Amusement parks & arcades	25	13 248	3 147	586	224	37.3	20.8
71311	Amusement & theme parks	3	5 561	1 364	171	43	D	—
713110	Amusement & theme parks	3	5 561	1 364	171	43	D	—
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	b	D	D
71312	Amusement arcades	22	7 687	1 783	415	181	32.2	35.9
713120	Amusement arcades	22	7 687	1 783	415	181	32.2	35.9
7132	Gambling industries	21	294 914	48 495	10 955	3 046	1.0	15.2
71321	Casinos (except casino hotels)	7	251 066	39 369	9 022	2 528	—	5.0
713210	Casinos (except casino hotels)	7	251 066	39 369	9 022	2 528	—	5.0
71329	Other gambling industries	14	43 848	9 126	1 933	518	7.0	73.4
713290	Other gambling industries	14	43 848	9 126	1 933	518	7.0	73.4
7132901	Slot machine operators	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	13	D	D	D	f	D	D
7139	Other amusement & recreation services	241	132 575	39 525	10 138	4 464	22.9	8.9
71391	Golf courses & country clubs	25	33 404	10 279	1 843	645	3.8	24.0
713910	Golf courses & country clubs	25	33 404	10 279	1 843	645	3.8	24.0
71392	Skiing facilities	6	27 134	8 910	4 178	1 529	31.0	—
713920	Skiing facilities	6	27 134	8 910	4 178	1 529	31.0	—
71393	Marinas	6	3 419	591	127	39	41.1	—
713930	Marinas	6	3 419	591	127	39	41.1	—
71394	Fitness & recreational sports centers	107	37 413	11 227	2 247	1 426	18.7	4.3
713940	Fitness & recreational sports centers	107	37 413	11 227	2 247	1 426	18.7	4.3
7139405	Roller skating rinks	12	2 218	518	125	171	19.7	.6
71395	Bowling centers	31	12 454	4 164	938	501	12.9	14.6
713950	Bowling centers	31	12 454	4 164	938	501	12.9	14.6

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW MEXICO—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	66	18 751	4 354	805	324	56.9	2.2
713990	All other amusement & recreation industries	66	18 751	4 354	805	324	56.9	2.2
7139901	Dance studios & halls	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	b	D	D
7139904	Miniature golf courses	6	721	219	31	27	76.0	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	18	4 461	899	243	59	28.4	3.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	NEW MEXICO								
71	Arts, entertainment, & recreation	125	65 658	59 224	23 104	4 618	1 176	14.6	1.7
711	Performing arts, spectator sports, & related industries	37	24 431	23 284	9 991	2 122	329	4.6	.5
7111	Performing arts companies	26	22 003	21 141	9 629	2 051	304	1.0	.2
71111	Theater companies & dinner theaters	12	15 063	14 586	6 831	1 317	109	1.4	—
711110	Theater companies & dinner theaters	12	15 063	14 586	6 831	1 317	109	1.4	—
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	11	D	D	D	D	b	D	D
71112	Dance companies	4	1 000	914	325	129	22	—	—
711120	Dance companies	4	1 000	914	325	129	22	—	—
71113	Musical groups & artists	10	5 940	5 641	2 473	605	173	—	.8
711130	Musical groups & artists	10	5 940	5 641	2 473	605	173	—	.8
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	c	D	D
7111309	Other music groups & artists	3	D	D	D	D	D	D	D
7113	Promoters of performing arts, sports, & similar events ...	11	2 428	2 143	362	71	25	37.1	2.8
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	37	21 434	16 620	5 054	884	263	10.4	.6
7121	Museums, historical sites, & similar institutions	37	21 434	16 620	5 054	884	263	10.4	.6
71211	Museums	33	21 080	16 341	4 952	863	248	9.1	.5
712110	Museums	33	21 080	16 341	4 952	863	248	9.1	.5
71212	Historical sites	2	D	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	51	19 793	19 320	8 059	1 612	584	31.5	4.6
7139	Other amusement & recreation services	51	19 793	19 320	8 059	1 612	584	31.5	4.6
71391	Golf courses & country clubs	19	14 661	14 447	5 874	1 167	380	34.8	1.8
713910	Golf courses & country clubs	19	14 661	14 447	5 874	1 167	380	34.8	1.8
71394	Fitness & recreational sports centers	19	4 290	4 136	2 028	404	173	19.1	4.9
713940	Fitness & recreational sports centers	19	4 290	4 136	2 028	404	173	19.1	4.9
71399	All other amusement & recreation industries	13	842	737	157	41	31	37.4	51.0
713990	All other amusement & recreation industries	13	842	737	157	41	31	37.4	51.0

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBUQUERQUE, NM MSA								
71	Arts, entertainment, & recreation	167	235 955	54 000	12 442	4 353	13.8	6.5
711	Performing arts, spectator sports, & related industries	60	30 606	9 234	1 831	309	28.5	5.3
7111	Performing arts companies	10	3 435	434	101	43	29.3	1.0
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	14	14 445	5 162	967	113	4.3	8.3
71121	Spectator sports	14	14 445	5 162	967	113	4.3	8.3
711219	Other spectator sports	9	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	28	6 714	3 160	660	134	33.4	4.6
71151	Independent artists, writers, & performers	28	6 714	3 160	660	134	33.4	4.6
711510	Independent artists, writers, & performers	28	6 714	3 160	660	134	33.4	4.6
712	Museums, historical sites, & similar institutions	5	1 505	535	114	29	12.7	15.5
7121	Museums, historical sites, & similar institutions	5	1 505	535	114	29	12.7	15.5
713	Amusement, gambling, & recreation industries	102	203 844	44 231	10 497	4 015	11.6	6.6
7131	Amusement parks & arcades	12	11 324	2 770	506	183	35.0	23.6
71312	Amusement arcades	9	5 763	1 406	335	140	25.8	46.3
713120	Amusement arcades	9	5 763	1 406	335	140	25.8	46.3
7132	Gambling industries	13	129 345	23 992	5 415	1 561	2.4	4.5
71321	Casinos (except casino hotels)	4	D	D	D	g	D	D
713210	Casinos (except casino hotels)	4	D	D	D	g	D	D
71329	Other gambling industries	9	D	D	D	b	D	D
713290	Other gambling industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	77	63 175	17 469	4 576	2 271	26.5	7.8
71391	Golf courses & country clubs	8	18 879	4 816	982	362	—	14.4
713910	Golf courses & country clubs	8	18 879	4 816	982	362	—	14.4
71394	Fitness & recreational sports centers	42	18 272	5 635	1 030	835	12.6	5.5
713940	Fitness & recreational sports centers	42	18 272	5 635	1 030	835	12.6	5.5
71395	Bowling centers	7	5 560	1 841	477	225	—	19.2
713950	Bowling centers	7	5 560	1 841	477	225	—	19.2
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
LAS CRUCES, NM MSA								
71	Arts, entertainment, & recreation	28	20 171	7 319	1 551	510	11.7	10.3
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 680	265	55	35	26.9	3.8
713940	Fitness & recreational sports centers	8	1 680	265	55	35	26.9	3.8
71399	All other amusement & recreation industries	5	1 542	282	62	27	68.5	—
713990	All other amusement & recreation industries	5	1 542	282	62	27	68.5	—
SANTA FE, NM MSA								
71	Arts, entertainment, & recreation	85	177 759	25 913	5 254	1 494	5.3	20.7
711	Performing arts, spectator sports, & related industries	49	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	39	11 506	3 465	499	64	26.2	45.1
71151	Independent artists, writers, & performers	39	11 506	3 465	499	64	26.2	45.1
711510	Independent artists, writers, & performers	39	11 506	3 465	499	64	26.2	45.1
713	Amusement, gambling, & recreation industries	34	157 823	20 408	4 496	1 367	2.2	19.9
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	19	D	D	D	c	D	D
713940	Fitness & recreational sports centers	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	a	D	D
713990	All other amusement & recreation industries	9	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE NEW MEXICO METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	160	86 549	28 142	7 022	2 322	12.5	16.2
711	Performing arts, spectator sports, & related industries	23	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	10	D	D	D	b	D	D
71151	Independent artists, writers, & performers	10	D	D	D	b	D	D
711510	Independent artists, writers, & performers	10	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	129	D	D	D	g	D	D
7132	Gambling industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	115	D	D	D	g	D	D
71391	Golf courses & country clubs	13	D	D	D	c	D	D
713910	Golf courses & country clubs	13	D	D	D	c	D	D
71393	Marinas	6	3 419	591	127	39	41.1	—
713930	Marinas	6	3 419	591	127	39	41.1	—
71394	Fitness & recreational sports centers	38	D	D	D	e	D	D
713940	Fitness & recreational sports centers	38	D	D	D	e	D	D
71395	Bowling centers	21	D	D	D	c	D	D
713950	Bowling centers	21	D	D	D	c	D	D
71399	All other amusement & recreation industries	34	D	D	D	c	D	D
713990	All other amusement & recreation industries	34	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALBUQUERQUE, NM MSA									
71	Arts, entertainment, & recreation	29	17 469	16 355	6 478	1 424	422	7.0	1.6
711	Performing arts, spectator sports, & related industries	12	D	D	D	D	c	D	D
7111	Performing arts companies	10	5 980	5 477	2 341	640	178	3.6	.8
71111	Theater companies & dinner theaters	3	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	7 883	7 569	3 339	653	210	8.5	3.0
7139	Other amusement & recreation services	15	7 883	7 569	3 339	653	210	8.5	3.0
71394	Fitness & recreational sports centers	6	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	b	D	D
LAS CRUCES, NM MSA									
71	Arts, entertainment, & recreation	9	2 224	2 171	607	124	46	86.7	—
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SANTA FE, NM MSA									
71	Arts, entertainment, & recreation	35	31 747	27 233	11 262	2 067	341	5.3	1.3
711	Performing arts, spectator sports, & related industries	13	14 609	14 206	6 909	1 351	122	—	.5
7111	Performing arts companies	10	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	11	13 777	9 625	2 888	457	111	9.5	—
7121	Museums, historical sites, & similar institutions	11	13 777	9 625	2 888	457	111	9.5	—
71211	Museums	9	D	D	D	D	c	D	D
712110	Museums	9	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	3 361	3 402	1 465	259	108	11.4	10.4
7139	Other amusement & recreation services	11	3 361	3 402	1 465	259	108	11.4	10.4
71394	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
AREA OUTSIDE NEW MEXICO METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	52	14 218	13 465	4 757	1 003	367	33.3	3.1
711	Performing arts, spectator sports, & related industries	8	D	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	D	a	D	D
71111	Theater companies & dinner theaters	2	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	23	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	23	D	D	D	D	c	D	D
71211	Museums	21	D	D	D	D	c	D	D
712110	Museums	21	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	D	c	D	D
71391	Golf courses & country clubs	14	D	D	D	D	c	D	D
713910	Golf courses & country clubs	14	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BERNALILLO COUNTY, NM								
71	Arts, entertainment, & recreation	145	170 135	44 772	10 595	3 466	18.3	6.8
711	Performing arts, spectator sports, & related industries	55	29 810	8 987	1 793	301	27.1	5.0
7111	Performing arts companies	9	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	13	D	D	D	c	D	D
71121	Spectator sports	13	D	D	D	c	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	26	D	D	D	c	D	D
71151	Independent artists, writers, & performers	26	D	D	D	c	D	D
711510	Independent artists, writers, & performers	26	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	5	1 505	535	114	29	12.7	15.5
7121	Museums, historical sites, & similar institutions	5	1 505	535	114	29	12.7	15.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BERNALILLO COUNTY, NM—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	85	138 820	35 250	8 688	3 136	16.5	7.1
7131	Amusement parks & arcades	12	11 324	2 770	506	183	35.0	23.6
71312	Amusement arcades	9	5 763	1 406	335	140	25.8	46.3
713120	Amusement arcades	9	5 763	1 406	335	140	25.8	46.3
7132	Gambling industries	11	D	D	D	f	D	D
71321	Casinos (except casino hotels)	2	D	D	D	f	D	D
713210	Casinos (except casino hotels)	2	D	D	D	f	D	D
71329	Other gambling industries	9	D	D	D	b	D	D
713290	Other gambling industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	62	D	D	D	g	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	35	D	D	D	f	D	D
713940	Fitness & recreational sports centers	35	D	D	D	f	D	D
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
CATRON COUNTY, NM								
71	Arts, entertainment, & recreation	3	386	42	6	3	-	17.1
CHAVES COUNTY, NM								
71	Arts, entertainment, & recreation	8	3 459	887	200	110	37.0	2.7
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CIBOLA COUNTY, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLFAX COUNTY, NM								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
CURRY COUNTY, NM								
71	Arts, entertainment, & recreation	11	1 140	265	58	42	37.7	23.3
DEBACA COUNTY, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DONA ANA COUNTY, NM								
71	Arts, entertainment, & recreation	28	20 171	7 319	1 551	510	11.7	10.3
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 680	265	55	35	26.9	3.8
713940	Fitness & recreational sports centers	8	1 680	265	55	35	26.9	3.8
71399	All other amusement & recreation industries	5	1 542	282	62	27	68.5	-
713990	All other amusement & recreation industries	5	1 542	282	62	27	68.5	-
EDDY COUNTY, NM								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
GRANT COUNTY, NM								
71	Arts, entertainment, & recreation	5	1 095	352	71	52	10.3	13.2
HIDALGO COUNTY, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEA COUNTY, NM								
71	Arts, entertainment, & recreation	10	2 026	444	115	59	19.4	9.2
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
LINCOLN COUNTY, NM								
71	Arts, entertainment, & recreation	12	13 965	5 219	826	174	9.0	3.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	1	D	D	D	b	D	D
71151	Independent artists, writers, & performers	1	D	D	D	b	D	D
711510	Independent artists, writers, & performers	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
LOS ALAMOS COUNTY, NM								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
LUNA COUNTY, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MCKINLEY COUNTY, NM								
71	Arts, entertainment, & recreation	8	2 590	1 038	190	80	15.1	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
OTERO COUNTY, NM								
71	Arts, entertainment, & recreation	15	2 881	615	121	95	47.8	—
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
QUAY COUNTY, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RIO ARRIBA COUNTY, NM								
71	Arts, entertainment, & recreation	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
ROOSEVELT COUNTY, NM								
71	Arts, entertainment, & recreation	4	1 669	400	161	24	5.5	—
SANDOVAL COUNTY, NM								
71	Arts, entertainment, & recreation	15	61 972	8 362	1 679	815	1.1	1.1
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	f	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
SAN JUAN COUNTY, NM								
71	Arts, entertainment, & recreation	17	4 108	1 118	239	137	26.5	16.7
713	Amusement, gambling, & recreation industries	17	4 108	1 118	239	137	26.5	16.7
7139	Other amusement & recreation services	17	4 108	1 118	239	137	26.5	16.7
SAN MIGUEL COUNTY, NM								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SANTA FE COUNTY, NM								
71	Arts, entertainment, & recreation	84	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	49	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	39	11 506	3 465	499	64	26.2	45.1
71151	Independent artists, writers, & performers	39	11 506	3 465	499	64	26.2	45.1
711510	Independent artists, writers, & performers	39	11 506	3 465	499	64	26.2	45.1
713	Amusement, gambling, & recreation industries	33	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	e	D	D
7139	Other amusement & recreation services	31	D	D	D	c	D	D
71394	Fitness & recreational sports centers	19	D	D	D	c	D	D
713940	Fitness & recreational sports centers	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	a	D	D
713990	All other amusement & recreation industries	9	D	D	D	a	D	D
SIERRA COUNTY, NM								
71	Arts, entertainment, & recreation	7	3 340	1 022	172	71	41.3	.8
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SOCORRO COUNTY, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TAOS COUNTY, NM								
71	Arts, entertainment, & recreation	21	21 300	7 464	2 705	900	3.9	12.6
713	Amusement, gambling, & recreation industries	15	20 928	7 377	2 685	892	2.7	12.7
7139	Other amusement & recreation services	15	20 928	7 377	2 685	892	2.7	12.7
71394	Fitness & recreational sports centers	3	3 159	1 434	308	118	D	—
713940	Fitness & recreational sports centers	3	3 159	1 434	308	118	D	—
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
TORRANCE COUNTY, NM								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
VALENCIA COUNTY, NM								
71	Arts, entertainment, & recreation	7	3 848	866	168	72	22.8	77.2
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALAMOGORDO, NM								
71	Arts, entertainment, & recreation	10	1 387	478	85	80	57.0	—
ALBUQUERQUE, NM								
71	Arts, entertainment, & recreation	121	150 127	39 219	9 313	2 980	16.9	7.0
711	Performing arts, spectator sports, & related industries	45	D	D	D	e	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
7112	Spectator sports	10	D	D	D	c	D	D
71121	Spectator sports	10	D	D	D	c	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	20	5 266	2 233	471	112	27.4	5.9
71151	Independent artists, writers, & performers	20	5 266	2 233	471	112	27.4	5.9
711510	Independent artists, writers, & performers	20	5 266	2 233	471	112	27.4	5.9
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	72	125 283	32 385	7 958	2 693	14.1	7.1
7131	Amusement parks & arcades	12	11 324	2 770	506	183	35.0	23.6
71312	Amusement arcades	9	5 763	1 406	335	140	25.8	46.3
713120	Amusement arcades	9	5 763	1 406	335	140	25.8	46.3
7132	Gambling industries	8	D	D	D	f	D	D
71321	Casinos (except casino hotels)	2	D	D	D	f	D	D
713210	Casinos (except casino hotels)	2	D	D	D	f	D	D
7139	Other amusement & recreation services	52	D	D	D	g	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	32	15 768	4 941	902	651	9.6	1.8
713940	Fitness & recreational sports centers	32	15 768	4 941	902	651	9.6	1.8
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
ARTESIA, NM								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
AZTEC, NM								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BERNALILLO, NM								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
BOSQUE FARMS, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CARLSBAD, NM								
71	Arts, entertainment, & recreation	6	417	104	21	18	42.0	—
CLOVIS, NM								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
CORRALES, NM *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CORRALES, NM (SANDOVAL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DEMING, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FARMINGTON, NM								
71	Arts, entertainment, & recreation	10	2 301	656	154	108	31.9	21.6
713	Amusement, gambling, & recreation industries	10	2 301	656	154	108	31.9	21.6
7139	Other amusement & recreation services	10	2 301	656	154	108	31.9	21.6
GALLUP, NM								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
GRANTS, NM								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOBBS, NM								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
LAS CRUCES, NM								
71	Arts, entertainment, & recreation	17	7 033	1 916	554	134	20.7	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
LAS VEGAS, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LOS LUNAS, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LOS RANCHOS DE ALBUQUERQUE, NM								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
LOVINGTON, NM								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PORTALES, NM								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RATON, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
RIO RANCHO, NM *								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
RIO RANCHO, NM (SANDOVAL COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
ROSWELL, NM								
71	Arts, entertainment, & recreation	5	1 355	277	56	46	78.6	6.9

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RUIDOSO, NM								
71	Arts, entertainment, & recreation	8	4 963	1 180	255	73	12.5	10.1
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	1	D	D	D	b	D	D
71151	Independent artists, writers, & performers	1	D	D	D	b	D	D
711510	Independent artists, writers, & performers	1	D	D	D	b	D	D
SANTA FE, NM								
71	Arts, entertainment, & recreation	67	136 888	16 259	3 199	878	5.8	4.1
711	Performing arts, spectator sports, & related industries	36	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	28	D	D	D	b	D	D
71151	Independent artists, writers, & performers	28	D	D	D	b	D	D
711510	Independent artists, writers, & performers	28	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	c	D	D
71394	Fitness & recreational sports centers	17	D	D	D	c	D	D
713940	Fitness & recreational sports centers	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	a	D	D
713990	All other amusement & recreation industries	9	D	D	D	a	D	D
SILVER CITY, NM								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
SUNLAND PARK, NM								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
TAOS, NM								
71	Arts, entertainment, & recreation	8	4 435	842	104	44	2.4	50.2
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
TRUTH OR CONSEQUENCES, NM								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
TUCUMCARI, NM								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TULAROSA, NM								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BERNALILLO COUNTY, NM								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
BALANCE OF CATRON COUNTY, NM								
71	Arts, entertainment, & recreation	3	386	42	6	3	-	17.1
BALANCE OF CHAVES COUNTY, NM								
71	Arts, entertainment, & recreation	3	2 104	610	144	64	D	-

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF CIBOLA COUNTY, NM							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF COLFAX COUNTY, NM							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF CURRY COUNTY, NM							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF DEBACA COUNTY, NM							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DONA ANA COUNTY, NM							
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
	BALANCE OF EDDY COUNTY, NM							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF GRANT COUNTY, NM							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF HIDALGO COUNTY, NM							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF LINCOLN COUNTY, NM							
71	Arts, entertainment, & recreation	4	9 002	4 039	571	101	7.2	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BALANCE OF LOS ALAMOS COUNTY, NM							
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
	BALANCE OF MCKINLEY COUNTY, NM							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BALANCE OF OTERO COUNTY, NM							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF QUAY COUNTY, NM							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF RIO ARRIBA COUNTY, NM							
71	Arts, entertainment, & recreation	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
	BALANCE OF ROOSEVELT COUNTY, NM							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BALANCE OF SANDOVAL COUNTY, NM							
71	Arts, entertainment, & recreation	3	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	f	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SAN JUAN COUNTY, NM								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF SAN MIGUEL COUNTY, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF SANTA FE COUNTY, NM								
71	Arts, entertainment, & recreation	17	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	e	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF SIERRA COUNTY, NM								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF SOCORRO COUNTY, NM								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TAOS COUNTY, NM								
71	Arts, entertainment, & recreation	13	16 865	6 622	2 601	856	4.3	2.7
713	Amusement, gambling, & recreation industries	10	D	D	D	f	D	D
7139	Other amusement & recreation services	10	D	D	D	f	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF TORRANCE COUNTY, NM								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF VALENCIA COUNTY, NM								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEW MEXICO

Corrales is in Bernalillo and Sandoval Counties.

Espanola is in Rio Arriba and Sante Fe Counties.

Rio Rancho is in Bernalillo and Sandoval Counties;
it annexed into Bernalillo County in January 1994.

Appendix E. Metropolitan Areas

NEW MEXICO

Albuquerque, NM MSA

Bernalillo County, NM

Sandoval County, NM

Valencia County, NM

Las Cruces, NM MSA

Dona Ana County, NM

Santa Fe, NM MSA

Los Alamos County, NM

Santa Fe County, NM

Nevada

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econgguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEVADA								
71	Arts, entertainment, & recreation	811	1 667 501	465 788	99 288	23 960	8.5	9.1
711	Performing arts, spectator sports, & related industries	280	318 249	113 970	16 906	2 702	15.0	5.4
7111	Performing arts companies	130	126 172	48 614	8 418	1 416	11.0	3.5
71111	Theater companies & dinner theaters	27	37 295	17 136	2 561	304	3.2	4.3
711110	Theater companies & dinner theaters	27	37 295	17 136	2 561	304	3.2	4.3
7111102	Theater companies	26	D	D	D	D	D	D
7111103	Dinner theaters	1	D	D	D	D	D	D
71113	Musical groups & artists	72	47 019	14 213	2 232	573	22.8	6.0
711130	Musical groups & artists	72	47 019	14 213	2 232	573	22.8	6.0
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	70	D	D	D	f	D	D
71119	Other performing arts companies	31	41 858	17 265	3 625	539	4.6	—
711190	Other performing arts companies	31	41 858	17 265	3 625	539	4.6	—
7111901	Circuses	7	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	24	D	D	D	e	D	D
7112	Spectator sports	22	47 181	12 381	1 930	652	1.9	3.9
71121	Spectator sports	22	47 181	12 381	1 930	652	1.9	3.9
711211	Sports teams & clubs	5	D	D	D	c	D	D
7112112	Baseball clubs	3	5 937	1 718	126	72	—	—
7112119	Other professional sports clubs	2	D	D	D	b	D	D
711212	Racetracks	3	D	D	D	e	D	D
7112122	Auto racetrack operation	3	D	D	D	e	D	D
711219	Other spectator sports	14	21 296	5 987	1 077	62	4.3	1.7
7112191	Professional athletes	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	17	17 156	3 471	672	89	22.7	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	16	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	16	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	35	15 407	4 502	1 045	104	31.1	2.8
71141	Agents/managers for artists, athletes, & other public figures	35	15 407	4 502	1 045	104	31.1	2.8
711410	Agents/managers for artists, athletes, & other public figures	35	15 407	4 502	1 045	104	31.1	2.8
7115	Independent artists, writers, & performers	76	112 333	45 002	4 841	441	21.6	9.1
71151	Independent artists, writers, & performers	76	112 333	45 002	4 841	441	21.6	9.1
711510	Independent artists, writers, & performers	76	112 333	45 002	4 841	441	21.6	9.1
712	Museums, historical sites, & similar institutions	5	1 497	174	31	8	20.4	63.2
7121	Museums, historical sites, & similar institutions	5	1 497	174	31	8	20.4	63.2
71211	Museums	4	D	D	D	a	D	D
712110	Museums	4	D	D	D	a	D	D
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	526	1 347 755	351 644	82 351	21 250	7.0	9.9
7131	Amusement parks & arcades	23	102 865	24 787	5 249	1 138	.9	60.6
71311	Amusement & theme parks	5	D	D	D	f	D	D
713110	Amusement & theme parks	5	D	D	D	f	D	D
7131101	Waterparks	2	D	D	D	c	D	D
7131102	Amusement parks (except waterparks)	3	20 850	12 722	2 772	579	—	—
71312	Amusement arcades	18	D	D	D	e	D	D
713120	Amusement arcades	18	D	D	D	e	D	D
7132	Gambling industries	262	948 688	238 049	56 950	14 300	6.8	2.7
71321	Casinos (except casino hotels)	160	579 779	177 209	42 916	11 336	9.1	3.4
713210	Casinos (except casino hotels)	160	579 779	177 209	42 916	11 336	9.1	3.4
71329	Other gambling industries	102	368 909	60 840	14 034	2 964	3.2	1.8
713290	Other gambling industries	102	368 909	60 840	14 034	2 964	3.2	1.8
7132901	Slot machine operators	46	D	D	D	h	D	D
7132902	Lottery, bingo, bookie, & other betting operation	56	D	D	D	e	D	D
7139	Other amusement & recreation services	241	296 202	88 808	20 152	5 812	9.8	15.1
71391	Golf courses & country clubs	47	136 286	42 898	9 014	2 305	5.9	1.3
713910	Golf courses & country clubs	47	136 286	42 898	9 014	2 305	5.9	1.3
71392	Skiing facilities	4	8 454	2 713	1 162	371	6.4	1.1
713920	Skiing facilities	4	8 454	2 713	1 162	371	6.4	1.1
71393	Marinas	12	16 437	2 888	581	142	2.5	4.2
713930	Marinas	12	16 437	2 888	581	142	2.5	4.2
71394	Fitness & recreational sports centers	85	68 031	21 550	5 079	1 994	8.7	36.3
713940	Fitness & recreational sports centers	85	68 031	21 550	5 079	1 994	8.7	36.3
7139404	Ice skating rinks	2	D	D	D	b	D	D
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	14	4 245	1 337	345	141	38.5	26.5
713950	Bowling centers	14	4 245	1 337	345	141	38.5	26.5
71399	All other amusement & recreation industries	79	62 749	17 422	3 971	859	19.7	25.9
713990	All other amusement & recreation industries	79	62 749	17 422	3 971	859	19.7	25.9
7139901	Dance studios & halls	2	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	8	4 414	2 398	718	69	10.7	—
7139904	Miniature golf courses	3	575	176	21	4	92.5	7.5
7139905	Coin-operated amusement devices (except slot machine operation)	10	17 964	5 935	1 285	256	5.5	39.7

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEVADA									
71	Arts, entertainment, & recreation	53	20 756	19 172	5 540	1 380	467	42.2	4.9
711	Performing arts, spectator sports, & related industries	17	7 264	6 897	2 380	671	269	5.3	5.9
7111	Performing arts companies	12	5 379	5 019	1 871	554	241	7.2	7.8
71111	Theater companies & dinner theaters	6	2 120	1 954	411	120	21	18.2	18.5
711110	Theater companies & dinner theaters	6	2 120	1 954	411	120	21	18.2	18.5
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	4	D	D	D	D	a	D	D
71112	Dance companies	3	D	D	D	D	b	D	D
711120	Dance companies	3	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
7111309	Other music groups & artists	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	1 885	1 878	509	117	28	—	.7
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	19	8 251	7 793	2 309	503	143	46.2	1.7
7121	Museums, historical sites, & similar institutions	19	8 251	7 793	2 309	503	143	46.2	1.7
71211	Museums	14	7 315	6 850	2 055	442	126	52.2	.8
712110	Museums	14	7 315	6 850	2 055	442	126	52.2	.8
71212	Historical sites	1	D	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	5 241	4 482	851	206	55	86.8	8.4
7139	Other amusement & recreation services	17	5 241	4 482	851	206	55	86.8	8.4
71391	Golf courses & country clubs	1	D	D	D	D	a	D	D
713910	Golf courses & country clubs	1	D	D	D	D	a	D	D
71394	Fitness & recreational sports centers	5	626	576	212	50	21	64.5	35.5
713940	Fitness & recreational sports centers	5	626	576	212	50	21	64.5	35.5
71399	All other amusement & recreation industries	11	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAS VEGAS, NV—AZ MSA								
71	Arts, entertainment, & recreation	580	1 273 439	344 208	71 665	16 811	8.7	11.2
711	Performing arts, spectator sports, & related industries	217	D	D	D	h	D	D
7111	Performing arts companies	110	117 427	45 284	8 037	1 345	9.8	3.3
71111	Theater companies & dinner theaters	26	D	D	D	e	D	D
711110	Theater companies & dinner theaters	26	D	D	D	e	D	D
7111102	Theater companies	25	D	D	D	e	D	D
71113	Musical groups & artists	56	38 848	11 073	1 861	506	21.9	6.8
711130	Musical groups & artists	56	38 848	11 073	1 861	506	21.9	6.8
7111309	Other music groups & artists	54	D	D	D	e	D	D
71119	Other performing arts companies	28	D	D	D	f	D	D
711190	Other performing arts companies	28	D	D	D	f	D	D
7111901	Circuses	6	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	22	D	D	D	e	D	D
7112	Spectator sports	12	39 152	8 898	1 562	604	2.4	1.6
71121	Spectator sports	12	39 152	8 898	1 562	604	2.4	1.6
711212	Racetracks	2	D	D	D	e	D	D
7112122	Auto racetrack operation	2	D	D	D	e	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7112191	Professional athletes	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
7115	Independent artists, writers, & performers	55	103 855	42 000	4 558	405	21.8	8.9
71151	Independent artists, writers, & performers	55	103 855	42 000	4 558	405	21.8	8.9
711510	Independent artists, writers, & performers	55	103 855	42 000	4 558	405	21.8	8.9
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	360	983 094	240 182	55 798	14 254	7.0	12.9
7131	Amusement parks & arcades	16	95 666	22 787	4 991	1 067	.8	64.7
71311	Amusement & theme parks	3	D	D	D	f	D	D
713110	Amusement & theme parks	3	D	D	D	f	D	D
7131101	Waterparks	1	D	D	D	c	D	D
71312	Amusement arcades	13	D	D	D	e	D	D
713120	Amusement arcades	13	D	D	D	e	D	D
7132	Gambling industries	172	654 152	149 837	35 524	8 803	7.1	5.1
71321	Casinos (except casino hotels)	106	309 311	92 967	22 309	6 089	12.7	6.3
713210	Casinos (except casino hotels)	106	309 311	92 967	22 309	6 089	12.7	6.3
71329	Other gambling industries	66	344 841	56 870	13 215	2 714	2.1	4.0
713290	Other gambling industries	66	344 841	56 870	13 215	2 714	2.1	4.0
7132901	Slot machine operators	30	312 349	45 714	10 099	2 382	1.6	4.2
7132902	Lottery, bingo, bookie, & other betting operation	36	32 492	11 156	3 116	332	6.4	1.6
7139	Other amusement & recreation services	172	233 276	67 558	15 283	4 384	9.4	13.7
71391	Golf courses & country clubs	38	120 135	36 596	8 238	2 073	6.2	.3
713910	Golf courses & country clubs	38	120 135	36 596	8 238	2 073	6.2	.3
71393	Marinas	16	19 658	3 712	760	185	4.8	1.4
713930	Marinas	16	19 658	3 712	760	185	4.8	1.4
71394	Fitness & recreational sports centers	52	53 233	15 959	3 807	1 471	8.1	41.4
713940	Fitness & recreational sports centers	52	53 233	15 959	3 807	1 471	8.1	41.4
71395	Bowling centers	6	2 792	835	137	68	63.0	—
713950	Bowling centers	6	2 792	835	137	68	63.0	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAS VEGAS, NV—AZ MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	59	D	D	D	f	D	D
713990	All other amusement & recreation industries	59	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	3 411	1 923	507	61	16.8	—
7139905	Coin-operated amusement devices (except slot machine operation)	6	6 710	1 745	321	98	—	2.8
RENO, NV MSA								
71	Arts, entertainment, & recreation	147	262 987	86 136	19 909	4 973	7.9	5.2
711	Performing arts, spectator sports, & related industries	48	23 376	8 248	867	127	22.3	10.3
7111	Performing arts companies	18	8 343	3 237	343	69	25.0	5.8
71113	Musical groups & artists	14	7 769	3 047	333	65	25.2	1.9
711130	Musical groups & artists	14	7 769	3 047	333	65	25.2	1.9
7111309	Other music groups & artists	14	7 769	3 047	333	65	25.2	1.9
7112	Spectator sports	9	7 967	3 442	351	28	.9	15.1
71121	Spectator sports	9	7 967	3 442	351	28	.9	15.1
711219	Other spectator sports	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	99	239 611	77 888	19 042	4 846	6.5	4.7
7131	Amusement parks & arcades	6	D	D	D	b	D	D
7132	Gambling industries	44	192 236	61 899	15 271	3 728	5.1	.4
71321	Casinos (except casino hotels)	24	167 422	58 711	14 562	3 536	4.0	—
713210	Casinos (except casino hotels)	24	167 422	58 711	14 562	3 536	4.0	—
71329	Other gambling industries	20	24 814	3 188	709	192	12.6	2.8
713290	Other gambling industries	20	24 814	3 188	709	192	12.6	2.8
7132901	Slot machine operators	10	D	D	D	c	D	D
7139	Other amusement & recreation services	49	D	D	D	g	D	D
71391	Golf courses & country clubs	6	8 500	3 332	537	176	1.6	6.0
713910	Golf courses & country clubs	6	8 500	3 332	537	176	1.6	6.0
71394	Fitness & recreational sports centers	24	11 597	4 267	956	379	10.7	18.7
713940	Fitness & recreational sports centers	24	11 597	4 267	956	379	10.7	18.7
71399	All other amusement & recreation industries	12	D	D	D	c	D	D
713990	All other amusement & recreation industries	12	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	c	D	D
AREA OUTSIDE NEVADA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	124	157 184	40 752	8 868	2 566	10.8	2.1
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
7115	Independent artists, writers, & performers	10	6 250	2 014	205	26	19.9	3.8
71151	Independent artists, writers, & performers	10	6 250	2 014	205	26	19.9	3.8
711510	Independent artists, writers, & performers	10	6 250	2 014	205	26	19.9	3.8
713	Amusement, gambling, & recreation industries	104	149 263	38 438	8 585	2 511	9.9	2.0
7132	Gambling industries	49	D	D	D	g	D	D
71321	Casinos (except casino hotels)	30	103 046	25 531	6 045	1 711	6.5	—
713210	Casinos (except casino hotels)	30	103 046	25 531	6 045	1 711	6.5	—
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	19	D	D	D	c	D	D
713940	Fitness & recreational sports centers	19	D	D	D	c	D	D
71395	Bowling centers	8	D	D	D	b	D	D
713950	Bowling centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	15 485	3 809	868	196	9.0	.7
713990	All other amusement & recreation industries	13	15 485	3 809	868	196	9.0	.7
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LAS VEGAS, NV—AZ MSA									
71	Arts, entertainment, & recreation	30	9 784	9 181	2 616	640	182	45.8	7.7
711	Performing arts, spectator sports, & related industries	8	3 266	3 190	947	297	71	17.8	12.8
7111	Performing arts companies	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	4 494	4 208	1 226	247	83	52.9	3.2
7121	Museums, historical sites, & similar institutions	9	4 494	4 208	1 226	247	83	52.9	3.2
71211	Museums	6	3 899	3 602	1 072	211	69	61.0	1.5
712110	Museums	6	3 899	3 602	1 072	211	69	61.0	1.5
713	Amusement, gambling, & recreation industries	13	2 024	1 783	443	96	28	75.3	9.6
7139	Other amusement & recreation services	13	2 024	1 783	443	96	28	75.3	9.6
71399	All other amusement & recreation industries	9	1 552	1 384	364	81	19	82.0	12.5
713990	All other amusement & recreation industries	9	1 552	1 384	364	81	19	82.0	12.5
RENO, NV MSA									
71	Arts, entertainment, & recreation	21	9 616	8 743	2 658	669	268	33.9	.9
711	Performing arts, spectator sports, & related industries	10	D	D	D	D	c	D	D
7111	Performing arts companies	7	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	6	2 123	2 060	794	189	39	1.6	—
7121	Museums, historical sites, & similar institutions	6	2 123	2 060	794	189	39	1.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	D	a	D	D
7139	Other amusement & recreation services	5	D	D	D	D	a	D	D
71399	All other amusement & recreation industries	3	D	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	D	a	D	D
AREA OUTSIDE NEVADA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	8	2 058	1 944	442	103	38	79.0	9.7
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.
²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHURCHILL COUNTY, NV								
71	Arts, entertainment, & recreation	13	6 074	1 596	368	141	23.2	2.5
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLARK COUNTY, NV								
71	Arts, entertainment, & recreation	534	1 225 787	334 399	69 105	16 031	8.5	10.6
711	Performing arts, spectator sports, & related industries	214	D	D	D	h	D	D
7111	Performing arts companies	109	D	D	D	g	D	D
71111	Theater companies & dinner theaters	26	D	D	D	e	D	D
711110	Theater companies & dinner theaters	26	D	D	D	e	D	D
7111102	Theater companies	25	D	D	D	e	D	D
71113	Musical groups & artists	55	D	D	D	f	D	D
711130	Musical groups & artists	55	D	D	D	f	D	D
7111309	Other music groups & artists	53	D	D	D	e	D	D
71119	Other performing arts companies	28	D	D	D	f	D	D
711190	Other performing arts companies	28	D	D	D	f	D	D
7111901	Circuses	6	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	22	D	D	D	e	D	D
7112	Spectator sports	10	38 424	8 838	1 557	601	1.4	.8
71121	Spectator sports	10	38 424	8 838	1 557	601	1.4	.8
711212	Racetracks	1	D	D	D	e	D	D
7112122	Auto racetrack operation	1	D	D	D	e	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112191	Professional athletes	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
7115	Independent artists, writers, & performers	55	103 855	42 000	4 558	405	21.8	8.9
71151	Independent artists, writers, & performers	55	103 855	42 000	4 558	405	21.8	8.9
711510	Independent artists, writers, & performers	55	103 855	42 000	4 558	405	21.8	8.9
713	Amusement, gambling, & recreation industries	318	D	D	D	j	D	D
7131	Amusement parks & arcades	16	95 666	22 787	4 991	1 067	.8	64.7
71311	Amusement & theme parks	3	D	D	D	f	D	D
713110	Amusement & theme parks	3	D	D	D	f	D	D
7131101	Waterparks	1	D	D	D	c	D	D
71312	Amusement arcades	13	D	D	D	e	D	D
713120	Amusement arcades	13	D	D	D	e	D	D
7132	Gambling industries	164	D	D	D	i	D	D
71321	Casinos (except casino hotels)	102	D	D	D	i	D	D
713210	Casinos (except casino hotels)	102	D	D	D	i	D	D
71329	Other gambling industries	62	335 651	55 795	12 930	2 658	2.1	1.6
713290	Other gambling industries	62	335 651	55 795	12 930	2 658	2.1	1.6
7132901	Slot machine operators	28	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	34	D	D	D	e	D	D
7139	Other amusement & recreation services	138	D	D	D	h	D	D
71391	Golf courses & country clubs	31	D	D	D	g	D	D
713910	Golf courses & country clubs	31	D	D	D	g	D	D
71393	Marinas	8	D	D	D	c	D	D
713930	Marinas	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	42	D	D	D	g	D	D
713940	Fitness & recreational sports centers	42	D	D	D	g	D	D
71399	All other amusement & recreation industries	54	D	D	D	f	D	D
713990	All other amusement & recreation industries	54	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	6 710	1 745	321	98	-	2.8
DOUGLAS COUNTY, NV								
71	Arts, entertainment, & recreation	20	39 164	11 097	2 350	570	5.0	-
711	Performing arts, spectator sports, & related industries	4	2 176	891	176	9	27.0	-
713	Amusement, gambling, & recreation industries	16	36 988	10 206	2 174	561	3.7	-
7132	Gambling industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	c	D	D
713990	All other amusement & recreation industries	2	D	D	D	c	D	D
ELKO COUNTY, NV								
71	Arts, entertainment, & recreation	18	12 696	6 265	1 796	270	12.5	1.0
713	Amusement, gambling, & recreation industries	18	12 696	6 265	1 796	270	12.5	1.0
7132	Gambling industries	10	11 516	5 996	1 697	228	4.6	-

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HUMBOLDT COUNTY, NV								
71	Arts, entertainment, & recreation	7	2 890	721	178	74	—	7.7
713	Amusement, gambling, & recreation industries	7	2 890	721	178	74	—	7.7
LANDER COUNTY, NV								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7132	Gambling industries	1	D	D	D	b	D	D
LINCOLN COUNTY, NV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LYON COUNTY, NV								
71	Arts, entertainment, & recreation	11	16 526	4 521	964	292	44.8	6.0
713	Amusement, gambling, & recreation industries	11	16 526	4 521	964	292	44.8	6.0
7132	Gambling industries	6	12 939	3 167	696	231	50.1	.9
7139	Other amusement & recreation services	5	3 587	1 354	268	61	25.6	24.5
MINERAL COUNTY, NV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NYE COUNTY, NV								
71	Arts, entertainment, & recreation	6	21 543	4 501	1 406	390	—	21.3
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7132	Gambling industries	5	D	D	D	e	D	D
PERSHING COUNTY, NV								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
STOREY COUNTY, NV								
71	Arts, entertainment, & recreation	7	3 734	848	135	74	22.7	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
WASHOE COUNTY, NV								
71	Arts, entertainment, & recreation	147	262 987	86 136	19 909	4 973	7.9	5.2
711	Performing arts, spectator sports, & related industries	48	23 376	8 248	867	127	22.3	10.3
7111	Performing arts companies	18	8 343	3 237	343	69	25.0	5.8
71113	Musical groups & artists	14	7 769	3 047	333	65	25.2	1.9
711130	Musical groups & artists	14	7 769	3 047	333	65	25.2	1.9
7111309	Other music groups & artists	14	7 769	3 047	333	65	25.2	1.9
7112	Spectator sports	9	7 967	3 442	351	28	.9	15.1
71121	Spectator sports	9	7 967	3 442	351	28	.9	15.1
711219	Other spectator sports	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	99	239 611	77 888	19 042	4 846	6.5	4.7
7131	Amusement parks & arcades	6	D	D	D	b	D	D
7132	Gambling industries	44	192 236	61 899	15 271	3 728	5.1	.4
71321	Casinos (except casino hotels)	24	167 422	58 711	14 562	3 536	4.0	—
713210	Casinos (except casino hotels)	24	167 422	58 711	14 562	3 536	4.0	—
71329	Other gambling industries	20	24 814	3 188	709	192	12.6	2.8
713290	Other gambling industries	20	24 814	3 188	709	192	12.6	2.8
7132901	Slot machine operators	10	D	D	D	c	D	D
7139	Other amusement & recreation services	49	D	D	D	g	D	D
71391	Golf courses & country clubs	6	8 500	3 332	537	176	1.6	6.0
713910	Golf courses & country clubs	6	8 500	3 332	537	176	1.6	6.0
71394	Fitness & recreational sports centers	24	11 597	4 267	956	379	10.7	18.7
713940	Fitness & recreational sports centers	24	11 597	4 267	956	379	10.7	18.7
71399	All other amusement & recreation industries	12	D	D	D	c	D	D
713990	All other amusement & recreation industries	12	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	c	D	D
WHITE PINE COUNTY, NV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARSON CITY, NV (IC)								
71	Arts, entertainment, & recreation	39	51 015	13 712	2 668	1 001	6.6	3.4
711	Performing arts, spectator sports, & related industries	11	4 202	1 289	72	39	24.1	7.1
7115	Independent artists, writers, & performers	6	D	D	D	a	D	D
71151	Independent artists, writers, & performers	6	D	D	D	a	D	D
711510	Independent artists, writers, & performers	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	28	46 813	12 423	2 596	962	5.1	3.0
7132	Gambling industries	13	38 100	9 338	2 038	723	.2	.6
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 399	393	97	61	30.2	4.2
713940	Fitness & recreational sports centers	5	1 399	393	97	61	30.2	4.2
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	1	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOULDER CITY, NV								
71	Arts, entertainment, & recreation	4	839	226	53	9	7.7	31.0
CARSON CITY, NV (IC)								
71	Arts, entertainment, & recreation	39	51 015	13 712	2 668	1 001	6.6	3.4
711	Performing arts, spectator sports, & related industries	11	4 202	1 289	72	39	24.1	7.1
7115	Independent artists, writers, & performers	6	D	D	D	a	D	D
71151	Independent artists, writers, & performers	6	D	D	D	a	D	D
711510	Independent artists, writers, & performers	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	28	46 813	12 423	2 596	962	5.1	3.0
7132	Gambling industries	13	38 100	9 338	2 038	723	.2	.6
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 399	393	97	61	30.2	4.2
713940	Fitness & recreational sports centers	5	1 399	393	97	61	30.2	4.2
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	1	D	D	D	b	D	D
ELKO, NV								
71	Arts, entertainment, & recreation	7	1 609	313	74	26	52.3	1.9
713	Amusement, gambling, & recreation industries	7	1 609	313	74	26	52.3	1.9
ELY, NV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FALLON, NV								
71	Arts, entertainment, & recreation	10	5 458	1 480	340	136	19.6	2.8
713	Amusement, gambling, & recreation industries	10	5 458	1 480	340	136	19.6	2.8

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HENDERSON, NV								
71	Arts, entertainment, & recreation	48	150 349	43 631	9 788	2 654	3.2	21.6
711	Performing arts, spectator sports, & related industries	12	12 461	2 020	408	27	.4	70.8
7115	Independent artists, writers, & performers	6	D	D	D	a	D	D
71151	Independent artists, writers, & performers	6	D	D	D	a	D	D
711510	Independent artists, writers, & performers	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	36	137 888	41 611	9 380	2 627	3.5	17.1
7132	Gambling industries	22	106 952	33 268	7 305	1 885	4.5	14.1
71321	Casinos (except casino hotels)	15	D	D	D	g	D	D
713210	Casinos (except casino hotels)	15	D	D	D	g	D	D
7139	Other amusement & recreation services	11	D	D	D	f	D	D
71391	Golf courses & country clubs	5	17 535	4 274	1 066	290	—	—
713910	Golf courses & country clubs	5	17 535	4 274	1 066	290	—	—
71394	Fitness & recreational sports centers	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers	4	D	D	D	e	D	D
LAS VEGAS, NV								
71	Arts, entertainment, & recreation	193	374 292	83 987	19 151	4 384	6.5	4.2
711	Performing arts, spectator sports, & related industries	75	80 879	23 915	4 871	538	9.4	2.2
7111	Performing arts companies	38	35 727	12 699	2 167	336	8.7	4.0
71111	Theater companies & dinner theaters	8	14 103	6 441	1 211	147	—	.7
711110	Theater companies & dinner theaters	8	14 103	6 441	1 211	147	—	.7
7111102	Theater companies	7	D	D	D	c	D	D
711113	Musical groups & artists	19	18 581	5 107	791	120	7.3	7.1
711130	Musical groups & artists	19	18 581	5 107	791	120	7.3	7.1
7111309	Other music groups & artists	18	D	D	D	c	D	D
71119	Other performing arts companies	11	3 043	1 151	165	69	57.4	—
711190	Other performing arts companies	11	3 043	1 151	165	69	57.4	—
7111909	Other performing arts companies (except circuses)	9	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
7112191	Professional athletes	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	19	13 097	3 944	1 049	65	25.4	—
71151	Independent artists, writers, & performers	19	13 097	3 944	1 049	65	25.4	—
711510	Independent artists, writers, & performers	19	13 097	3 944	1 049	65	25.4	—
713	Amusement, gambling, & recreation industries	118	293 413	60 072	14 280	3 846	5.7	4.7
7131	Amusement parks & arcades	4	D	D	D	c	D	D
71312	Amusement arcades	4	D	D	D	c	D	D
713120	Amusement arcades	4	D	D	D	c	D	D
7132	Gambling industries	63	211 536	34 854	8 423	2 311	5.3	2.3
71329	Other gambling industries	23	165 190	23 766	5 495	1 505	2.0	.3
713290	Other gambling industries	23	165 190	23 766	5 495	1 505	2.0	.3
7132901	Slot machine operators	14	154 366	20 758	4 734	1 411	.9	.3
7132902	Lottery, bingo, bookie, & other betting operation	9	10 824	3 008	761	94	18.0	—
7139	Other amusement & recreation services	51	D	D	D	g	D	D
71391	Golf courses & country clubs	8	39 196	10 935	2 577	666	.3	—
713910	Golf courses & country clubs	8	39 196	10 935	2 577	666	.3	—
71394	Fitness & recreational sports centers	22	27 981	8 018	1 863	571	8.2	22.9
713940	Fitness & recreational sports centers	22	27 981	8 018	1 863	571	8.2	22.9
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	4	D	D	D	b	D	D
MESQUITE, NV								
71	Arts, entertainment, & recreation	5	3 909	1 364	304	99	6.7	—
713	Amusement, gambling, & recreation industries	5	3 909	1 364	304	99	6.7	—
7139	Other amusement & recreation services	1	D	D	D	b	D	D
NORTH LAS VEGAS, NV								
71	Arts, entertainment, & recreation	10	62 138	25 836	6 446	1 636	27.6	—
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
7132	Gambling industries	6	D	D	D	g	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RENO, NV								
71	Arts, entertainment, & recreation	80	139 656	44 343	11 261	2 854	11.6	3.8
711	Performing arts, spectator sports, & related industries	28	10 690	2 515	343	71	44.5	16.0
7111	Performing arts companies	12	3 657	1 155	213	43	53.6	13.3
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	52	128 966	41 828	10 918	2 783	8.9	2.8
7132	Gambling industries	23	106 718	34 804	8 838	2 083	8.0	.6
71321	Casinos (except casino hotels)	13	85 590	32 534	8 330	1 934	7.7	—
713210	Casinos (except casino hotels)	13	85 590	32 534	8 330	1 934	7.7	—
71329	Other gambling industries	10	21 128	2 270	508	149	8.8	3.3
713290	Other gambling industries	10	21 128	2 270	508	149	8.8	3.3
7132901	Slot machine operators	5	D	D	D	c	D	D
7139	Other amusement & recreation services	26	D	D	D	f	D	D
71394	Fitness & recreational sports centers	15	8 387	2 852	636	249	11.4	19.5
713940	Fitness & recreational sports centers	15	8 387	2 852	636	249	11.4	19.5
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
SPARKS, NV								
71	Arts, entertainment, & recreation	28	65 576	19 669	4 555	1 173	4.6	10.8
713	Amusement, gambling, & recreation industries	25	65 281	19 583	4 533	1 170	4.2	10.9
7132	Gambling industries	13	52 692	15 302	3 643	953	1.9	—
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	c	D	D
713990	All other amusement & recreation industries	3	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	c	D	D
WEST WENDOVER, NV *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINNEMUCCA, NV								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
YERINGTON, NV								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
BALANCE OF CHURCHILL COUNTY, NV								
71	Arts, entertainment, & recreation	3	616	116	28	5	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CLARK COUNTY, NV								
71	Arts, entertainment, & recreation	274	634 260	179 355	33 363	7 249	9.1	12.8
711	Performing arts, spectator sports, & related industries	125	D	D	D	g	D	D
7111	Performing arts companies	67	D	D	D	g	D	D
71111	Theater companies & dinner theaters	18	D	D	D	c	D	D
711110	Theater companies & dinner theaters	18	D	D	D	c	D	D
7111102	Theater companies	18	D	D	D	c	D	D
71113	Musical groups & artists	34	D	D	D	e	D	D
711130	Musical groups & artists	34	D	D	D	e	D	D
7111309	Other music groups & artists	33	D	D	D	e	D	D
71119	Other performing arts companies	15	D	D	D	e	D	D
711190	Other performing arts companies	15	D	D	D	e	D	D
7111901	Circuses	4	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	11	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	f	D	D
71121	Spectator sports	4	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	e	D	D
7112122	Auto racetrack operation	1	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
7115	Independent artists, writers, & performers	29	D	D	D	e	D	D
71151	Independent artists, writers, & performers	29	D	D	D	e	D	D
711510	Independent artists, writers, & performers	29	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	147	D	D	D	i	D	D
7131	Amusement parks & arcades	8	D	D	D	f	D	D
71311	Amusement & theme parks	3	D	D	D	f	D	D
713110	Amusement & theme parks	3	D	D	D	f	D	D
7131101	Waterparks	1	D	D	D	c	D	D
71312	Amusement arcades	5	D	D	D	c	D	D
713120	Amusement arcades	5	D	D	D	c	D	D
7132	Gambling industries	69	D	D	D	h	D	D
71321	Casinos (except casino hotels)	40	D	D	D	g	D	D
713210	Casinos (except casino hotels)	40	D	D	D	g	D	D
71329	Other gambling industries	29	D	D	D	g	D	D
713290	Other gambling industries	29	D	D	D	g	D	D
7132901	Slot machine operators	11	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	18	D	D	D	c	D	D
7139	Other amusement & recreation services	70	D	D	D	g	D	D
71391	Golf courses & country clubs	15	D	D	D	f	D	D
713910	Golf courses & country clubs	15	D	D	D	f	D	D
71393	Marinas	7	D	D	D	c	D	D
713930	Marinas	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	15	D	D	D	e	D	D
713940	Fitness & recreational sports centers	15	D	D	D	e	D	D
71399	All other amusement & recreation industries	31	D	D	D	e	D	D
713990	All other amusement & recreation industries	31	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D
BALANCE OF DOUGLAS COUNTY, NV								
71	Arts, entertainment, & recreation	20	39 164	11 097	2 350	570	5.0	-
711	Performing arts, spectator sports, & related industries	4	2 176	891	176	9	27.0	-
713	Amusement, gambling, & recreation industries	16	36 988	10 206	2 174	561	3.7	-
7132	Gambling industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	c	D	D
713990	All other amusement & recreation industries	2	D	D	D	c	D	D
BALANCE OF ELKO COUNTY, NV								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
BALANCE OF HUMBOLDT COUNTY, NV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LANDER COUNTY, NV								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7132	Gambling industries	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LINCOLN COUNTY, NV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LYON COUNTY, NV								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	5	3 587	1 354	268	61	25.6	24.5
BALANCE OF MINERAL COUNTY, NV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF NYE COUNTY, NV								
71	Arts, entertainment, & recreation	6	21 543	4 501	1 406	390	—	21.3
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7132	Gambling industries	5	D	D	D	e	D	D
BALANCE OF PERSHING COUNTY, NV								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BALANCE OF STOREY COUNTY, NV								
71	Arts, entertainment, & recreation	7	3 734	848	135	74	22.7	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
BALANCE OF WASHOE COUNTY, NV								
71	Arts, entertainment, & recreation	39	57 755	22 124	4 093	946	2.7	2.3
711	Performing arts, spectator sports, & related industries	17	12 391	5 647	502	53	1.5	5.6
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	45 364	16 477	3 591	893	3.1	1.3
7131	Amusement parks & arcades	1	D	D	D	a	D	D
7132	Gambling industries	8	32 826	11 793	2 790	692	.9	—
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEVADA

West Wendover was incorporated in July 1991, but this change was not submitted to the Census Bureau until May 1992.

Appendix E. Metropolitan Areas

NEVADA

Las Vegas, NV—AZ MSA

Mohave County, AZ

Clark County, NV

Nye County, NV

Reno, NV MSA

Washoe County, NV

New York

1997

Issued September 1999

EC97S71A-NY

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK								
71	Arts, entertainment, & recreation	7 311	7 028 973	2 284 571	466 076	77 057	19.2	7.7
711	Performing arts, spectator sports, & related industries	3 716	4 745 127	1 694 074	343 423	33 309	15.4	7.1
7111	Performing arts companies	1 045	1 495 148	357 334	75 116	9 885	15.2	7.3
71111	Theater companies & dinner theaters	397	1 088 800	246 245	57 532	6 538	10.3	5.7
711110	Theater companies & dinner theaters	397	1 088 800	246 245	57 532	6 538	10.3	5.7
7111101	Opera companies	5	1 900	669	109	7	2.4	40.1
7111102	Theater companies	378	1 079 782	243 666	56 990	6 268	10.3	5.6
7111103	Dinner theaters	14	7 118	1 910	433	263	19.1	10.9
71112	Dance companies	26	27 181	8 063	1 746	457	55.5	34.3
711120	Dance companies	26	27 181	8 063	1 746	457	55.5	34.3
71113	Musical groups & artists	517	318 125	87 400	12 462	2 478	25.6	8.5
711130	Musical groups & artists	517	318 125	87 400	12 462	2 478	25.6	8.5
7111301	Symphony orchestras & chamber music organizations	26	17 404	8 073	1 351	485	33.9	7.0
7111309	Other music groups & artists	491	300 721	79 327	11 111	1 993	25.1	8.6
71119	Other performing arts companies	105	61 042	15 626	3 376	412	29.7	16.5
711190	Other performing arts companies	105	61 042	15 626	3 376	412	29.7	16.5
7111901	Circuses	5	1 718	395	55	23	34.7	15.4
7111909	Other performing arts companies (except circuses)	100	59 324	15 231	3 321	389	29.5	16.5
7112	Spectator sports	286	1 144 305	500 609	109 471	6 105	4.8	2.8
71121	Spectator sports	286	1 144 305	500 609	109 471	6 105	4.8	2.8
711211	Sports teams & clubs	50	711 391	412 152	91 261	2 614	1.6	2.3
7112111	Football clubs	6	D	D	D	e	D	D
7112112	Baseball clubs	22	D	D	D	g	D	D
7112119	Other professional sports clubs	22	319 320	164 252	50 194	1 164	4	3.3
711212	Racetracks	44	351 791	66 265	13 704	2 222	2.6	1.4
7112122	Auto racetrack operation	31	25 273	2 954	407	80	33.0	2.9
7112123	Horse racetrack operation	13	326 518	63 311	13 297	2 142	.3	1.3
711219	Other spectator sports	192	81 123	22 192	4 506	1 269	42.5	13.0
7112191	Professional athletes	33	5 890	1 887	353	99	62.1	12.1
7112192	Racing (except racetrack operation)	159	75 233	20 305	4 153	1 170	40.9	13.1
7113	Promoters of performing arts, sports, & similar events	275	550 098	183 955	50 090	10 915	9.6	19.1
71131	Promoters of performing arts, sports, & similar events w/facility	78	196 240	92 625	25 576	3 805	7.6	6.6
711310	Promoters of performing arts, sports, & similar events w/facility	78	196 240	92 625	25 576	3 805	7.6	6.6
71132	Promoters of performing arts, sports, & similar events w/o facil	197	353 858	91 330	24 514	7 110	10.8	26.1
711320	Promoters of performing arts, sports, & similar events w/o facil	197	353 858	91 330	24 514	7 110	10.8	26.1
7114	Agents/managers for artists, athletes, & other public figures	590	624 138	218 617	44 802	3 368	17.3	6.1
71141	Agents/managers for artists, athletes, & other public figures	590	624 138	218 617	44 802	3 368	17.3	6.1
711410	Agents/managers for artists, athletes, & other public figures	590	624 138	218 617	44 802	3 368	17.3	6.1
7115	Independent artists, writers, & performers	1 520	931 438	433 559	63 944	3 036	30.8	5.7
71151	Independent artists, writers, & performers	1 520	931 438	433 559	63 944	3 036	30.8	5.7
711510	Independent artists, writers, & performers	1 520	931 438	433 559	63 944	3 036	30.8	5.7
712	Museums, historical sites, & similar institutions	58	39 385	8 424	1 407	263	38.9	9.2
7121	Museums, historical sites, & similar institutions	58	39 385	8 424	1 407	263	38.9	9.2
71211	Museums	38	D	D	D	b	D	D
712110	Museums	38	D	D	D	b	D	D
71212	Historical sites	8	D	D	D	b	D	D
712120	Historical sites	8	D	D	D	b	D	D
71213	Zoos & botanical gardens	4	D	D	D	b	D	D
712130	Zoos & botanical gardens	4	D	D	D	b	D	D
71219	Nature parks & other similar institutions	8	8 208	2 919	449	85	4.7	1.3
712190	Nature parks & other similar institutions	8	8 208	2 919	449	85	4.7	1.3
713	Amusement, gambling, & recreation industries	3 537	2 244 461	582 073	121 246	43 485	26.9	8.8
7131	Amusement parks & arcades	203	161 700	44 594	7 865	2 730	21.6	7.2
71311	Amusement & theme parks	54	77 385	21 146	2 354	629	15.7	2.8
713110	Amusement & theme parks	54	77 385	21 146	2 354	629	15.7	2.8
7131101	Waterparks	6	11 503	2 161	191	28	3.1	7.5
7131102	Amusement parks (except waterparks)	48	65 882	18 985	2 163	601	18.0	1.9
71312	Amusement arcades	149	84 315	23 448	5 511	2 101	27.0	11.3
713120	Amusement arcades	149	84 315	23 448	5 511	2 101	27.0	11.3
7132	Gambling industries	32	D	D	D	e	D	D
71321	Casinos (except casino hotels)	6	D	D	D	b	D	D
713210	Casinos (except casino hotels)	6	D	D	D	b	D	D
71329	Other gambling industries	26	D	D	D	e	D	D
713290	Other gambling industries	26	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	26	D	D	D	e	D	D
7139	Other amusement & recreation services	3 302	D	D	D	k	D	D
71391	Golf courses & country clubs	518	353 007	108 642	15 581	4 503	36.2	6.6
713910	Golf courses & country clubs	518	353 007	108 642	15 581	4 503	36.2	6.6
71392	Skiing facilities	44	33 503	12 261	5 583	3 670	13.9	1.1
713920	Skiing facilities	44	33 503	12 261	5 583	3 670	13.9	1.1
71393	Marinas	407	272 538	47 656	8 122	1 582	29.5	4.3
713930	Marinas	407	272 538	47 656	8 122	1 582	29.5	4.3
71394	Fitness & recreational sports centers	1 201	832 213	231 482	53 821	20 717	23.3	11.1
713940	Fitness & recreational sports centers	1 201	832 213	231 482	53 821	20 717	23.3	11.1
7139404	Ice skating rinks	41	33 507	8 775	2 261	752	37.6	2.7
7139405	Roller skating rinks	64	17 438	5 076	1 209	638	48.4	5.6
71395	Bowling centers	417	188 316	52 986	13 764	5 494	31.8	5.2
713950	Bowling centers	417	188 316	52 986	13 764	5 494	31.8	5.2

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	NEW YORK—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	715	D	D	D	h	D	D
713990	All other amusement & recreation industries	715	D	D	D	h	D	D
7139901	Dance studios & halls	16	15 463	5 552	1 348	378	18.6	—
7139902	Concession operators of amusement devices & rides	87	29 869	7 682	1 152	327	28.7	22.9
7139904	Miniature golf courses	58	36 791	7 602	1 474	302	41.0	1.9
7139905	Coin-operated amusement devices (except slot machine operation)	149	71 516	16 598	3 876	1 190	29.6	12.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	NEW YORK								
	Arts, entertainment, & recreation	1 566	2 732 325	2 396 898	943 004	206 489	40 976	12.1	2.8
711	Performing arts, spectator sports, & related industries	497	821 756	791 983	347 233	86 306	15 267	3.0	4.8
7111	Performing arts companies	391	569 354	549 693	240 603	61 490	11 701	1.9	6.2
71111	Theater companies & dinner theaters	199	371 374	356 504	158 967	40 002	7 446	1.8	6.1
711110	Theater companies & dinner theaters	199	371 374	356 504	158 967	40 002	7 446	1.8	6.1
7111101	Opera companies	15	D	D	D	D	h	D	D
7111102	Theater companies	184	D	D	D	D	h	D	D
71112	Dance companies	81	77 864	72 999	30 881	7 226	1 366	3.2	4.9
711120	Dance companies	81	77 864	72 999	30 881	7 226	1 366	3.2	4.9
71113	Musical groups & artists	100	101 058	102 239	44 162	12 767	2 582	2.0	6.1
711130	Musical groups & artists	100	101 058	102 239	44 162	12 767	2 582	2.0	6.1
7111301	Symphony orchestras & chamber music organizations	68	86 847	88 397	38 830	11 481	2 270	.7	.9
7111309	Other music groups & artists	32	14 211	13 842	5 332	1 286	312	9.5	38.1
71119	Other performing arts companies	11	19 058	17 951	6 593	1 495	307	—	12.4
711190	Other performing arts companies	11	19 058	17 951	6 593	1 495	307	—	12.4
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	10	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	106	252 402	242 290	106 630	24 816	3 566	5.2	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	49	225 980	217 674	100 122	23 689	3 403	2.8	.6
711310	Promoters of performing arts, sports, & similar events w/facility	49	225 980	217 674	100 122	23 689	3 403	2.8	.6
71132	Promoters of performing arts, sports, & similar events w/o facil	57	26 422	24 616	6 508	1 127	163	26.6	10.6
711320	Promoters of performing arts, sports, & similar events w/o facil	57	26 422	24 616	6 508	1 127	163	26.6	10.6
712	Museums, historical sites, & similar institutions	413	1 060 934	806 956	292 304	67 510	11 650	9.3	1.5
7121	Museums, historical sites, & similar institutions	413	1 060 934	806 956	292 304	67 510	11 650	9.3	1.5
71211	Museums	298	825 661	595 566	225 831	52 668	9 218	9.5	1.5
712110	Museums	298	825 661	595 566	225 831	52 668	9 218	9.5	1.5
71212	Historical sites	69	24 202	20 541	6 214	1 365	354	40.8	8.1
712120	Historical sites	69	24 202	20 541	6 214	1 365	354	40.8	8.1
71213	Zoos & botanical gardens	27	205 196	185 999	57 743	12 970	1 935	3.4	.1
712130	Zoos & botanical gardens	27	205 196	185 999	57 743	12 970	1 935	3.4	.1
71219	Nature parks & other similar institutions	19	5 875	4 850	2 516	507	143	48.6	20.3
712190	Nature parks & other similar institutions	19	5 875	4 850	2 516	507	143	48.6	20.3
713	Amusement, gambling, & recreation industries	656	849 635	797 959	303 467	52 673	14 059	24.3	2.7
7139	Other amusement & recreation services	656	849 635	797 959	303 467	52 673	14 059	24.3	2.7
71391	Golf courses & country clubs	181	457 478	437 266	177 649	27 446	6 211	13.4	.9
713910	Golf courses & country clubs	181	457 478	437 266	177 649	27 446	6 211	13.4	.9
71394	Fitness & recreational sports centers	319	314 485	288 028	99 017	19 995	6 569	39.7	4.1
713940	Fitness & recreational sports centers	319	314 485	288 028	99 017	19 995	6 569	39.7	4.1
71399	All other amusement & recreation industries	156	77 672	72 665	26 801	5 232	1 279	26.8	7.1
713990	All other amusement & recreation industries	156	77 672	72 665	26 801	5 232	1 279	26.8	7.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY–SCHENECTADY–TROY, NY MSA								
71	Arts, entertainment, & recreation	238	195 353	40 126	7 163	2 591	18.0	4.2
711	Performing arts, spectator sports, & related industries	47	D	D	D	f	D	D
7111	Performing arts companies	9	3 145	744	77	32	65.1	–
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	13	D	D	D	c	D	D
71121	Spectator sports	13	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
7115	Independent artists, writers, & performers	21	D	D	D	b	D	D
71151	Independent artists, writers, & performers	21	D	D	D	b	D	D
711510	Independent artists, writers, & performers	21	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	189	135 488	25 038	5 425	1 995	22.6	3.9
7131	Amusement parks & arcades	12	3 976	897	241	133	35.7	21.6
71312	Amusement arcades	11	D	D	D	c	D	D
713120	Amusement arcades	11	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	176	D	D	D	g	D	D
71391	Golf courses & country clubs	28	14 554	4 778	561	164	51.0	8.5
713910	Golf courses & country clubs	28	14 554	4 778	561	164	51.0	8.5
71393	Marinas	10	6 750	786	110	24	88.7	3.9
713930	Marinas	10	6 750	786	110	24	88.7	3.9
71394	Fitness & recreational sports centers	65	23 919	8 242	1 892	876	32.6	7.6
713940	Fitness & recreational sports centers	65	23 919	8 242	1 892	876	32.6	7.6
7139405	Roller skating rinks	6	1 377	458	143	61	41.3	.4
71395	Bowling centers	30	12 612	3 431	1 072	451	24.3	3.8
713950	Bowling centers	30	12 612	3 431	1 072	451	24.3	3.8
71399	All other amusement & recreation industries	41	D	D	D	c	D	D
713990	All other amusement & recreation industries	41	D	D	D	c	D	D
BINGHAMTON, NY MSA								
71	Arts, entertainment, & recreation	71	28 994	6 066	1 218	699	48.7	7.8
711	Performing arts, spectator sports, & related industries	13	8 819	1 297	218	162	23.3	.2
7112	Spectator sports	5	6 522	831	114	129	27.9	–
71121	Spectator sports	5	6 522	831	114	129	27.9	–
713	Amusement, gambling, & recreation industries	58	20 175	4 769	1 000	537	59.8	11.1
7139	Other amusement & recreation services	53	D	D	D	f	D	D
71391	Golf courses & country clubs	14	6 572	1 412	204	93	71.0	2.6
713910	Golf courses & country clubs	14	6 572	1 412	204	93	71.0	2.6
71394	Fitness & recreational sports centers	18	5 577	1 396	326	236	61.6	23.4
713940	Fitness & recreational sports centers	18	5 577	1 396	326	236	61.6	23.4
71395	Bowling centers	10	4 002	1 095	320	139	32.4	–
713950	Bowling centers	10	4 002	1 095	320	139	32.4	–
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUFFALO-NIAGARA FALLS, NY MSA								
71	Arts, entertainment, & recreation	302	254 142	123 234	34 421	4 453	18.6	7.1
711	Performing arts, spectator sports, & related industries	54	149 359	93 930	27 909	1 273	11.0	4.0
7111	Performing arts companies	13	4 014	1 146	231	135	—	37.5
71111	Theater companies & dinner theaters	5	3 051	748	178	106	—	29.3
71110	Theater companies & dinner theaters	5	3 051	748	178	106	—	29.3
7112	Spectator sports	14	128 797	89 829	27 264	718	2.0	2.7
71121	Spectator sports	14	128 797	89 829	27 264	718	2.0	2.7
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	4	D	D	D	c	D	D
711219	Other spectator sports	6	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	8	13 740	2 065	253	378	85.4	5.2
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	245	D	D	D	h	D	D
7131	Amusement parks & arcades	11	6 838	1 519	219	104	57.4	22.4
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	232	D	D	D	h	D	D
71391	Golf courses & country clubs	30	20 302	6 405	760	319	28.7	.7
713910	Golf courses & country clubs	30	20 302	6 405	760	319	28.7	.7
71393	Marinas	18	6 736	1 310	195	51	25.2	39.6
713930	Marinas	18	6 736	1 310	195	51	25.2	39.6
71394	Fitness & recreational sports centers	80	28 894	9 363	2 250	1 003	21.9	10.9
713940	Fitness & recreational sports centers	80	28 894	9 363	2 250	1 003	21.9	10.9
7139405	Roller skating rinks	9	2 138	647	162	99	41.1	3.7
71395	Bowling centers	55	26 938	7 173	1 959	925	31.5	5.9
713950	Bowling centers	55	26 938	7 173	1 959	925	31.5	5.9
71399	All other amusement & recreation industries	47	D	D	D	c	D	D
713990	All other amusement & recreation industries	47	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	5 208	1 003	242	51	22.9	17.8
ELMIRA, NY MSA								
71	Arts, entertainment, & recreation	18	6 479	1 784	322	159	54.0	.9
711	Performing arts, spectator sports, & related industries	3	2 081	613	73	20	100.0	—
713	Amusement, gambling, & recreation industries	15	4 398	1 171	249	139	32.2	1.4
7139	Other amusement & recreation services	10	3 177	921	201	104	43.8	—
GLENS FALLS, NY MSA								
71	Arts, entertainment, & recreation	82	39 921	10 167	2 356	1 127	24.5	27.5
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	69	26 478	6 849	1 076	1 033	33.6	1.6
7131	Amusement parks & arcades	9	3 617	916	111	13	3.1	8.1
7139	Other amusement & recreation services	60	22 861	5 933	965	1 020	38.5	.6
71393	Marinas	17	7 724	1 674	168	50	41.8	—
713930	Marinas	17	7 724	1 674	168	50	41.8	—
71394	Fitness & recreational sports centers	8	2 351	776	105	62	41.1	—
713940	Fitness & recreational sports centers	8	2 351	776	105	62	41.1	—
71395	Bowling centers	7	2 851	677	192	82	43.0	—
713950	Bowling centers	7	2 851	677	192	82	43.0	—
71399	All other amusement & recreation industries	16	4 400	1 074	172	54	37.0	3.1
713990	All other amusement & recreation industries	16	4 400	1 074	172	54	37.0	3.1
7139904	Miniature golf courses	3	2 794	757	133	36	D	—
JAMESTOWN, NY MSA								
71	Arts, entertainment, & recreation	51	10 173	2 367	404	319	42.3	5.8
713	Amusement, gambling, & recreation industries	47	8 927	2 197	375	314	39.2	5.5
7139	Other amusement & recreation services	43	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA								
71	Arts, entertainment, & recreation	7 723	D	D	D	I	D	D
711	Performing arts, spectator sports, & related industries	4 183	5 289 459	1 878 218	381 793	34 949	15.5	6.5
7111	Performing arts companies	1 167	1 603 931	388 327	80 516	10 692	15.8	7.4
71111	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
711110	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
7111102	Theater companies	408	D	D	D	D	D	D
7111103	Dinner theaters	12	D	D	D	D	D	D
71112	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
711120	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
71113	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
711130	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
7111301	Symphony orchestras & chamber music organizations	29	17 973	8 293	1 394	505	36.3	6.5
7111309	Other music groups & artists	568	341 198	98 367	14 026	2 326	28.1	9.0
71119	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
711190	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
7111909	Other performing arts companies (except circuses)	111	D	D	D	f	D	D
7112	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
71121	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
711211	Sports teams & clubs	32	786 983	462 322	104 484	2 489	.1	.8
7112112	Baseball clubs	8	D	D	D	f	D	D
7112119	Other professional sports clubs	19	D	D	D	g	D	D
711212	Racetracks	23	288 862	55 766	13 657	1 875	1.1	.3
7112122	Auto racetrack operation	12	D	D	D	b	D	D
7112123	Horse racetrack operation	10	D	D	D	g	D	D
711219	Other spectator sports	229	96 302	27 091	5 645	1 418	41.7	8.3
7112191	Professional athletes	43	7 472	2 281	456	91	66.6	16.6
7112192	Racing (except racetrack operation)	186	88 830	24 810	5 189	1 327	39.6	7.6
7113	Promoters of performing arts, sports, & similar events	324	D	D	D	j	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	D	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	i	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	D	D	D
7114	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
71141	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
711410	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
7115	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
71151	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
711510	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
712	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
71211	Museums	41	D	D	D	c	D	D
712110	Museums	41	D	D	D	c	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	D	D	D
713	Amusement, gambling, & recreation industries	3 485	D	D	D	l	D	D
7131	Amusement parks & arcades	193	D	D	D	i	D	D
71311	Amusement & theme parks	45	D	D	D	h	D	D
713110	Amusement & theme parks	45	D	D	D	h	D	D
7131101	Waterparks	8	12 548	2 499	212	38	5.7	3.3
7131102	Amusement parks (except waterparks)	37	D	D	D	h	D	D
71312	Amusement arcades	148	D	D	D	g	D	D
713120	Amusement arcades	148	D	D	D	g	D	D
7132	Gambling industries	46	D	D	D	e	D	D
71329	Other gambling industries	40	D	D	D	e	D	D
713290	Other gambling industries	40	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	40	D	D	D	e	D	D
7139	Other amusement & recreation services	3 246	2 391 649	637 957	135 033	44 139	24.8	9.3
71391	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
713910	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
71392	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
713920	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
71393	Marinas	436	D	D	D	g	D	D
713930	Marinas	436	D	D	D	g	D	D
71394	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
713940	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
7139404	Ice skating rinks	37	39 335	10 764	2 621	917	37.1	.2
7139405	Roller skating rinks	57	30 240	8 151	1 997	937	44.9	5.9
71395	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
713950	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
71399	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
713990	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
7139901	Dance studios & halls	20	18 298	6 024	1 387	376	17.2	.8
7139902	Concession operators of amusement devices & rides	83	36 461	9 203	1 541	458	26.8	16.6
7139904	Miniature golf courses	61	42 345	8 434	1 386	283	34.8	1.8
7139905	Coin-operated amusement devices (except slot machine operation)	140	82 503	20 033	4 457	1 243	24.4	15.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Bergen—Passaic, NJ PMSA								
71	Arts, entertainment, & recreation	416	512 347	211 687	53 587	4 549	17.1	7.2
711	Performing arts, spectator sports, & related industries	176	342 620	165 418	43 875	1 152	15.7	2.4
7111	Performing arts companies	46	33 853	7 757	1 421	357	48.9	2.5
71111	Theater companies & dinner theaters	9	10 775	1 788	420	191	4.9	5.1
711110	Theater companies & dinner theaters	9	10 775	1 788	420	191	4.9	5.1
7111103	Dinner theaters	1	D	D	D	c	D	D
71113	Musical groups & artists	30	21 678	5 379	855	111	68.9	1.3
711130	Musical groups & artists	30	21 678	5 379	855	111	68.9	1.3
7111309	Other music groups & artists	29	D	D	D	c	D	D
7112	Spectator sports	25	197 666	135 687	39 516	502	.8	.3
71121	Spectator sports	25	197 666	135 687	39 516	502	.8	.3
711211	Sports teams & clubs	4	192 535	134 479	39 194	451	—	—
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	66 230	5 258	540	51	34.3	8.6
71132	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
71141	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
711410	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
7115	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
71151	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
711510	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
713	Amusement, gambling, & recreation industries	239	D	D	D	h	D	D
7131	Amusement parks & arcades	11	4 515	931	265	84	64.1	5.4
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	227	D	D	D	h	D	D
71391	Golf courses & country clubs	17	33 791	9 365	1 541	428	3.3	21.3
713910	Golf courses & country clubs	17	33 791	9 365	1 541	428	3.3	21.3
71394	Fitness & recreational sports centers	129	78 301	23 567	5 170	2 123	22.8	9.1
713940	Fitness & recreational sports centers	129	78 301	23 567	5 170	2 123	22.8	9.1
7139405	Roller skating rinks	5	7 376	2 197	596	184	3.0	—
71395	Bowling centers	20	14 679	4 257	1 087	344	17.9	21.5
713950	Bowling centers	20	14 679	4 257	1 087	344	17.9	21.5
71399	All other amusement & recreation industries	54	D	D	D	e	D	D
713990	All other amusement & recreation industries	54	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	9	6 568	1 643	395	159	12.9	—
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	D	D	b	D	D
Bridgeport, CT PMSA								
71	Arts, entertainment, & recreation	99	74 203	21 226	4 820	1 100	22.1	2.5
711	Performing arts, spectator sports, & related industries	32	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	67	D	D	D	f	D	D
7139	Other amusement & recreation services	64	37 646	10 316	2 271	706	31.2	3.6
71393	Marinas	18	11 687	3 446	670	120	30.1	.2
713930	Marinas	18	11 687	3 446	670	120	30.1	.2
71394	Fitness & recreational sports centers	29	16 851	4 418	1 082	407	36.1	4.0
713940	Fitness & recreational sports centers	29	16 851	4 418	1 082	407	36.1	4.0
71395	Bowling centers	6	5 474	1 436	361	123	2.3	9.8
713950	Bowling centers	6	5 474	1 436	361	123	2.3	9.8
71399	All other amusement & recreation industries	8	2 471	603	139	48	34.9	4.1
713990	All other amusement & recreation industries	8	2 471	603	139	48	34.9	4.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Danbury, CT PMSA								
71	Arts, entertainment, & recreation	102	48 104	12 402	2 121	615	29.4	7.1
711	Performing arts, spectator sports, & related industries	54	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	35	D	D	D	b	D	D
71151	Independent artists, writers, & performers	35	D	D	D	b	D	D
711510	Independent artists, writers, & performers	35	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	46	D	D	D	e	D	D
71393	Marinas	6	7 899	917	148	18	16.2	—
713930	Marinas	6	7 899	917	148	18	16.2	—
71394	Fitness & recreational sports centers	23	D	D	D	e	D	D
713940	Fitness & recreational sports centers	23	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	4 452	1 094	188	63	24.7	11.3
713990	All other amusement & recreation industries	11	4 452	1 094	188	63	24.7	11.3
Dutchess County, NY PMSA								
71	Arts, entertainment, & recreation	102	55 898	12 717	2 389	898	31.2	3.0
711	Performing arts, spectator sports, & related industries	32	21 607	3 825	636	87	12.7	2.6
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	70	34 291	8 892	1 753	811	42.9	3.3
7139	Other amusement & recreation services	64	D	D	D	f	D	D
71391	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
713910	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
71394	Fitness & recreational sports centers	28	D	D	D	f	D	D
713940	Fitness & recreational sports centers	28	D	D	D	f	D	D
71395	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
713950	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
Jersey City, NJ PMSA								
71	Arts, entertainment, & recreation	85	50 615	15 276	3 189	603	18.2	10.2
711	Performing arts, spectator sports, & related industries	36	D	D	D	c	D	D
7111	Performing arts companies	14	8 155	3 367	563	32	22.6	.6
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Jersey City, NJ PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	45	D	D	D	e	D	D
71393	Marinas	8	4 826	1 243	263	53	9.3	—
713930	Marinas	8	4 826	1 243	263	53	9.3	—
71394	Fitness & recreational sports centers	20	D	D	D	c	D	D
713940	Fitness & recreational sports centers	20	D	D	D	c	D	D
71395	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
713950	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 375	729	175	47	24.4	—
Middlesex—Somerset—Hunterdon, NJ PMSA								
71	Arts, entertainment, & recreation	270	223 853	60 539	12 472	3 766	19.3	5.9
711	Performing arts, spectator sports, & related industries	106	D	D	D	f	D	D
7111	Performing arts companies	24	11 501	4 819	594	121	17.0	5.9
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	12	7 220	3 063	207	25	25.1	1.0
711130	Musical groups & artists	12	7 220	3 063	207	25	25.1	1.0
7111309	Other music groups & artists	12	7 220	3 063	207	25	25.1	1.0
7112	Spectator sports	14	D	D	D	c	D	D
71121	Spectator sports	14	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	15	24 130	3 899	534	153	16.7	.9
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	47	D	D	D	b	D	D
71151	Independent artists, writers, & performers	47	D	D	D	b	D	D
711510	Independent artists, writers, & performers	47	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	161	151 510	40 748	8 902	3 212	20.0	7.5
7139	Other amusement & recreation services	153	148 514	40 028	8 731	3 121	19.8	7.1
71391	Golf courses & country clubs	16	46 977	12 085	2 051	901	6.5	2.8
713910	Golf courses & country clubs	16	46 977	12 085	2 051	901	6.5	2.8
71393	Marinas	8	8 637	1 861	384	64	.3	1.9
713930	Marinas	8	8 637	1 861	384	64	.3	1.9
71394	Fitness & recreational sports centers	85	56 581	16 728	4 203	1 676	32.7	5.1
713940	Fitness & recreational sports centers	85	56 581	16 728	4 203	1 676	32.7	5.1
7139405	Roller skating rinks	7	6 847	1 641	404	219	86.1	—
71395	Bowling centers	11	11 301	2 949	767	228	3.2	22.3
713950	Bowling centers	11	11 301	2 949	767	228	3.2	22.3
71399	All other amusement & recreation industries	33	25 018	6 405	1 326	252	30.1	14.5
713990	All other amusement & recreation industries	33	25 018	6 405	1 326	252	30.1	14.5
7139904	Miniature golf courses	6	3 394	964	149	31	17.0	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	12 236	3 386	809	124	2.6	27.3
Monmouth—Ocean, NJ PMSA								
71	Arts, entertainment, & recreation	479	463 849	118 731	23 532	7 404	19.2	4.6
711	Performing arts, spectator sports, & related industries	111	D	D	D	f	D	D
7111	Performing arts companies	25	8 050	2 402	385	109	28.2	5.4
71111	Theater companies & dinner theaters	8	1 717	497	99	35	54.5	12.0
711110	Theater companies & dinner theaters	8	1 717	497	99	35	54.5	12.0
71113	Musical groups & artists	11	4 715	1 269	185	29	18.7	4.8
711130	Musical groups & artists	11	4 715	1 269	185	29	18.7	4.8
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	37	60 742	11 822	2 790	435	9.3	2.4
71121	Spectator sports	37	60 742	11 822	2 790	435	9.3	2.4
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	34	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	33	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
71141	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
711410	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
7115	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4
71151	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4
711510	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4

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							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Monmouth—Ocean, NJ PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	365	354 986	92 727	16 741	6 685	17.0	4.5
7131	Amusement parks & arcades	32	171 394	40 793	6 058	3 402	2.5	.2
71311	Amusement & theme parks	9	D	D	D	h	D	D
713110	Amusement & theme parks	9	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	8	D	D	D	h	D	D
71312	Amusement arcades	23	D	D	D	e	D	D
713120	Amusement arcades	23	D	D	D	e	D	D
7139	Other amusement & recreation services	329	183 123	51 820	10 670	3 271	30.4	8.4
71391	Golf courses & country clubs	23	31 684	10 357	2 001	553	20.7	15.0
713910	Golf courses & country clubs	23	31 684	10 357	2 001	553	20.7	15.0
71393	Marinas	111	54 904	12 278	2 271	428	38.5	3.8
713930	Marinas	111	54 904	12 278	2 271	428	38.5	3.8
71394	Fitness & recreational sports centers	97	58 952	20 077	4 794	1 745	28.9	7.8
713940	Fitness & recreational sports centers	97	58 952	20 077	4 794	1 745	28.9	7.8
71395	Bowling centers	17	12 884	3 475	877	293	9.0	14.4
713950	Bowling centers	17	12 884	3 475	877	293	9.0	14.4
71399	All other amusement & recreation industries	81	24 699	5 633	727	252	39.9	8.7
713990	All other amusement & recreation industries	81	24 699	5 633	727	252	39.9	8.7
7139902	Concession operators of amusement devices & rides	24	7 991	1 374	115	59	41.0	17.9
7139904	Miniature golf courses	10	2 298	366	1	1	35.7	4.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	4 826	879	70	42	27.0	—
	Nassau—Suffolk, NY PMSA							
71	Arts, entertainment, & recreation	1 202	1 001 628	288 639	67 256	17 696	22.7	13.5
711	Performing arts, spectator sports, & related industries	470	D	D	D	i	D	D
7111	Performing arts companies	125	44 521	12 448	2 150	725	39.2	16.5
71111	Theater companies & dinner theaters	34	D	D	D	e	D	D
711110	Theater companies & dinner theaters	34	D	D	D	e	D	D
7111102	Theater companies	29	D	D	D	c	D	D
71113	Musical groups & artists	69	D	D	D	c	D	D
711130	Musical groups & artists	69	D	D	D	a	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	a	D	D
7111309	Other music groups & artists	63	D	D	D	c	D	D
71119	Other performing arts companies	16	D	D	D	c	D	D
711190	Other performing arts companies	16	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	15	D	D	D	c	D	D
7112	Spectator sports	104	221 357	103 731	27 699	1 537	6.4	1.7
71121	Spectator sports	104	221 357	103 731	27 699	1 537	6.4	1.7
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	e	D	D
7112123	Horse racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	91	43 597	16 034	3 386	963	28.2	7.9
7112192	Racing (except racetrack operation)	82	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	27	99 223	9 321	5 638	5 920	13.0	68.9
71132	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
711320	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
7114	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
7115	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
71151	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
711510	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
713	Amusement, gambling, & recreation industries	730	544 125	134 657	26 079	8 988	26.2	8.4
7131	Amusement parks & arcades	34	42 378	13 356	2 720	943	15.5	7.0
71311	Amusement & theme parks	9	14 521	3 410	459	98	6.2	10.0
713110	Amusement & theme parks	9	14 521	3 410	459	98	6.2	10.0
7131101	Waterparks	2	D	D	D	b	D	D
71312	Amusement arcades	25	27 857	9 946	2 261	845	20.3	5.5
713120	Amusement arcades	25	27 857	9 946	2 261	845	20.3	5.5

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Nassau—Suffolk, NY PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	694	D	D	D	i	D	D
71391	Golf courses & country clubs	71	94 292	26 485	4 431	1 308	24.2	10.5
713910	Golf courses & country clubs	71	94 292	26 485	4 431	1 308	24.2	10.5
71393	Marinas	170	166 288	27 049	5 039	894	20.5	1.3
713930	Marinas	170	166 288	27 049	5 039	894	20.5	1.3
71394	Fitness & recreational sports centers	273	138 231	39 915	8 239	3 727	37.2	10.1
713940	Fitness & recreational sports centers	273	138 231	39 915	8 239	3 727	37.2	10.1
7139404	Ice skating rinks	10	9 746	2 965	720	260	70.6	.1
7139405	Roller skating rinks	10	D	D	D	c	D	D
71395	Bowling centers	50	34 148	11 473	2 490	964	27.2	5.0
713950	Bowling centers	50	34 148	11 473	2 490	964	27.2	5.0
71399	All other amusement & recreation industries	128	D	D	D	g	D	D
713990	All other amusement & recreation industries	128	D	D	D	g	D	D
7139901	Dance studios & halls	3	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	7	2 707	797	110	25	19.6	55.3
7139904	Miniature golf courses	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	26	D	D	D	c	D	D
	New Haven—Meriden, CT PMSA							
71	Arts, entertainment, & recreation	133	172 106	27 596	5 351	2 214	14.4	3.0
711	Performing arts, spectator sports, & related industries	36	D	D	D	f	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	f	D	D
7115	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
71151	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
711510	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
713	Amusement, gambling, & recreation industries	95	134 351	17 105	3 486	1 494	10.1	3.4
7132	Gambling industries	5	D	D	D	c	D	D
71329	Other gambling industries	5	D	D	D	c	D	D
713290	Other gambling industries	5	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	c	D	D
7139	Other amusement & recreation services	84	D	D	D	g	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	35	18 586	6 422	1 584	536	40.8	19.0
713940	Fitness & recreational sports centers	35	18 586	6 422	1 584	536	40.8	19.0
71395	Bowling centers	8	D	D	D	c	D	D
713950	Bowling centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
	New York, NY PMSA							
71	Arts, entertainment, & recreation	3 911	4 853 179	1 655 917	322 552	38 438	16.5	6.7
711	Performing arts, spectator sports, & related industries	2 798	3 870 011	1 391 669	265 306	21 047	15.0	5.5
7111	Performing arts companies	815	1 399 858	337 669	71 865	8 734	14.5	7.0
71111	Theater companies & dinner theaters	328	1 060 925	238 451	56 249	6 001	9.6	5.2
711110	Theater companies & dinner theaters	328	1 060 925	238 451	56 249	6 001	9.6	5.2
7111102	Theater companies	320	1 058 271	237 530	56 083	5 968	9.6	5.2
71112	Dance companies	18	D	D	D	e	D	D
711120	Dance companies	18	D	D	D	e	D	D
71113	Musical groups & artists	399	272 654	79 451	11 101	2 109	25.6	9.2
711130	Musical groups & artists	399	272 654	79 451	11 101	2 109	25.6	9.2
7111301	Symphony orchestras & chamber music organizations	19	14 788	7 738	1 260	467	28.6	5.7
7111309	Other music groups & artists	380	257 866	71 713	9 841	1 642	25.5	9.4
71119	Other performing arts companies	70	D	D	D	c	D	D
711190	Other performing arts companies	70	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	68	D	D	D	c	D	D
7112	Spectator sports	60	640 459	277 740	49 954	2 709	2.9	1.1
71121	Spectator sports	60	640 459	277 740	49 954	2 709	2.9	1.1
711211	Sports teams & clubs	13	D	D	D	g	D	D
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	g	D	D
7112123	Horse racetrack operation	2	D	D	D	g	D	D
711219	Other spectator sports	44	D	D	D	c	D	D
7112191	Professional athletes	14	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
New York, NY PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7113	Promoters of performing arts, sports, & similar events	208	417 830	167 557	43 180	4 280	5.9	7.5
71131	Promoters of performing arts, sports, & similar events w/facility	59	178 049	88 333	24 719	3 172	1.5	7.0
711310	Promoters of performing arts, sports, & similar events w/facility	59	178 049	88 333	24 719	3 172	1.5	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil	149	239 781	79 224	18 461	1 108	9.2	8.0
711320	Promoters of performing arts, sports, & similar events w/o facil	149	239 781	79 224	18 461	1 108	9.2	8.0
7114	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
71141	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
711410	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
7115	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
71151	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
711510	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
712	Museums, historical sites, & similar institutions	37	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	37	D	D	D	c	D	D
71211	Museums	29	D	D	D	b	D	D
712110	Museums	29	D	D	D	b	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 076	D	D	D	j	D	D
7131	Amusement parks & arcades	57	34 729	10 829	2 290	690	33.0	7.0
71311	Amusement & theme parks	18	D	D	D	c	D	D
713110	Amusement & theme parks	18	D	D	D	c	D	D
71312	Amusement arcades	39	D	D	D	e	D	D
713120	Amusement arcades	39	D	D	D	e	D	D
7139	Other amusement & recreation services	996	D	D	D	j	D	D
71391	Golf courses & country clubs	95	92 407	30 175	5 241	1 071	23.1	8.2
713910	Golf courses & country clubs	95	92 407	30 175	5 241	1 071	23.1	8.2
71393	Marinas	57	32 943	8 405	1 471	254	33.9	5.3
713930	Marinas	57	32 943	8 405	1 471	254	33.9	5.3
71394	Fitness & recreational sports centers	475	545 792	147 484	34 897	11 617	16.7	12.3
713940	Fitness & recreational sports centers	475	545 792	147 484	34 897	11 617	16.7	12.3
7139404	Ice skating rinks	9	D	D	D	c	D	D
7139405	Roller skating rinks	17	D	D	D	c	D	D
71395	Bowling centers	70	46 373	13 108	3 207	1 059	26.3	2.8
713950	Bowling centers	70	46 373	13 108	3 207	1 059	26.3	2.8
71399	All other amusement & recreation industries	294	D	D	D	g	D	D
713990	All other amusement & recreation industries	294	D	D	D	g	D	D
7139901	Dance studios & halls	7	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	36	18 122	4 990	866	201	25.7	17.2
7139904	Miniature golf courses	14	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	56	37 682	9 339	1 904	756	22.8	3.2
Newark, NJ PMSA								
71	Arts, entertainment, & recreation	453	299 282	85 796	15 798	4 228	23.5	7.6
711	Performing arts, spectator sports, & related industries	163	D	D	D	f	D	D
7111	Performing arts companies	38	11 513	3 065	627	258	20.7	7.3
71111	Theater companies & dinner theaters	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters	12	D	D	D	b	D	D
71113	Musical groups & artists	24	7 010	1 910	414	137	17.3	10.7
711130	Musical groups & artists	24	7 010	1 910	414	137	17.3	10.7
7111309	Other music groups & artists	24	7 010	1 910	414	137	17.3	10.7
7112	Spectator sports	15	D	D	D	b	D	D
71121	Spectator sports	15	D	D	D	b	D	D
711219	Other spectator sports	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	47 375	8 003	1 653	123	9.1	12.2
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
71141	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
711410	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
7115	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
71151	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
711510	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Newark, NJ PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	285	197 231	53 827	11 946	3 635	27.5	7.1
7131	Amusement parks & arcades	20	12 643	2 915	547	219	15.3	13.4
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7139	Other amusement & recreation services	262	183 182	50 569	11 326	3 358	28.2	6.3
71391	Golf courses & country clubs	40	54 395	16 876	2 415	625	30.0	2.5
713910	Golf courses & country clubs	40	54 395	16 876	2 415	625	30.0	2.5
71392	Skiing facilities	1	D	D	D	e	D	D
713920	Skiing facilities	1	D	D	D	e	D	D
71394	Fitness & recreational sports centers	139	60 175	17 731	4 058	1 668	41.6	9.3
713940	Fitness & recreational sports centers	139	60 175	17 731	4 058	1 668	41.6	9.3
7139405	Roller skating rinks	7	3 926	1 075	274	163	26.5	17.0
71395	Bowling centers	27	19 223	6 527	1 612	484	13.3	6.9
713950	Bowling centers	27	19 223	6 527	1 612	484	13.3	6.9
71399	All other amusement & recreation industries	47	D	D	D	e	D	D
713990	All other amusement & recreation industries	47	D	D	D	e	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D
Newburgh, NY—PA PMSA								
71	Arts, entertainment, & recreation	111	51 709	12 909	2 825	1 069	24.8	7.7
711	Performing arts, spectator sports, & related industries	31	D	D	D	c	D	D
7111	Performing arts companies	10	3 412	971	156	44	34.2	3.4
71113	Musical groups & artists	7	2 158	409	64	24	28.4	5.3
711130	Musical groups & artists	7	2 158	409	64	24	28.4	5.3
7111309	Other music groups & artists	7	2 158	409	64	24	28.4	5.3
7115	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
71151	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
711510	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
713	Amusement, gambling, & recreation industries	79	39 811	9 404	2 166	930	24.9	7.7
7139	Other amusement & recreation services	75	D	D	D	f	D	D
71391	Golf courses & country clubs	16	11 328	3 427	535	176	40.9	17.8
713910	Golf courses & country clubs	16	11 328	3 427	535	176	40.9	17.8
71394	Fitness & recreational sports centers	29	16 398	3 160	782	441	14.8	5.7
713940	Fitness & recreational sports centers	29	16 398	3 160	782	441	14.8	5.7
71395	Bowling centers	9	4 568	1 132	306	101	26.5	—
713950	Bowling centers	9	4 568	1 132	306	101	26.5	—
71399	All other amusement & recreation industries	15	2 680	619	106	56	25.9	1.8
713990	All other amusement & recreation industries	15	2 680	619	106	56	25.9	1.8
Stamford—Norwalk, CT PMSA								
71	Arts, entertainment, & recreation	215	262 700	63 493	13 098	1 930	11.1	5.3
711	Performing arts, spectator sports, & related industries	97	172 609	40 432	8 375	569	5.5	5.5
7111	Performing arts companies	29	56 159	9 926	1 954	174	2.7	11.6
71111	Theater companies & dinner theaters	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters	12	D	D	D	b	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
71141	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
711410	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
7115	Independent artists, writers, & performers	47	D	D	D	c	D	D
71151	Independent artists, writers, & performers	47	D	D	D	c	D	D
711510	Independent artists, writers, & performers	47	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Stamford—Norwalk, CT PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	118	90 091	23 061	4 723	1 361	21.9	4.8
7132	Gambling industries	2	D	D	D	a	D	D
71329	Other gambling industries	2	D	D	D	a	D	D
713290	Other gambling industries	2	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	a	D	D
7139	Other amusement & recreation services	112	D	D	D	g	D	D
71391	Golf courses & country clubs	9	8 381	2 347	168	40	30.1	5.0
713910	Golf courses & country clubs	9	8 381	2 347	168	40	30.1	5.0
71393	Marinas	25	D	D	D	c	D	D
713930	Marinas	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	64	35 482	12 436	2 842	938	31.4	9.2
713940	Fitness & recreational sports centers	64	35 482	12 436	2 842	938	31.4	9.2
7139404	Ice skating rinks	4	4 793	1 449	302	79	32.0	—
71399	All other amusement & recreation industries	12	4 867	1 203	265	118	35.7	—
713990	All other amusement & recreation industries	12	4 867	1 203	265	118	35.7	—
	Trenton, NJ PMSA							
71	Arts, entertainment, & recreation	93	60 602	13 815	2 780	790	23.6	5.4
711	Performing arts, spectator sports, & related industries	32	19 601	5 468	692	84	30.4	5.3
7111	Performing arts companies	4	D	D	D	a	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
71151	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
711510	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
713	Amusement, gambling, & recreation industries	61	41 001	8 347	2 088	706	20.4	5.5
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	56	D	D	D	f	D	D
71394	Fitness & recreational sports centers	31	D	D	D	e	D	D
713940	Fitness & recreational sports centers	31	D	D	D	e	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
	Waterbury, CT PMSA							
71	Arts, entertainment, & recreation	52	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	a	D	D
71329	Other gambling industries	1	D	D	D	a	D	D
713290	Other gambling industries	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	a	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71394	Fitness & recreational sports centers	19	D	D	D	c	D	D
713940	Fitness & recreational sports centers	19	D	D	D	c	D	D
71395	Bowling centers	6	D	D	D	b	D	D
713950	Bowling centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROCHESTER, NY MSA								
71	Arts, entertainment, & recreation	338	200 988	51 166	8 738	3 137	32.2	6.1
711	Performing arts, spectator sports, & related industries	82	52 628	11 131	1 697	470	29.3	10.5
7111	Performing arts companies	19	4 349	972	204	68	20.0	.8
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	31	38 878	6 954	777	275	23.6	12.6
71121	Spectator sports	31	38 878	6 954	777	275	23.6	12.6
711212	Racetracks	6	D	D	D	c	D	D
711219	Other spectator sports	22	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	20	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	5 389	2 250	499	82	62.2	4.8
71151	Independent artists, writers, & performers	22	5 389	2 250	499	82	62.2	4.8
711510	Independent artists, writers, & performers	22	5 389	2 250	499	82	62.2	4.8
713	Amusement, gambling, & recreation industries	256	148 360	40 035	7 041	2 667	33.2	4.6
7131	Amusement parks & arcades	13	42 945	10 231	1 220	337	17.2	.3
71311	Amusement & theme parks	4	D	D	D	c	D	D
713110	Amusement & theme parks	4	D	D	D	c	D	D
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	243	105 415	29 804	5 821	2 330	39.7	6.3
71391	Golf courses & country clubs	59	36 923	12 276	1 549	613	43.4	2.3
713910	Golf courses & country clubs	59	36 923	12 276	1 549	613	43.4	2.3
71393	Marinas	22	10 600	1 690	229	55	44.6	5.5
713930	Marinas	22	10 600	1 690	229	55	44.6	5.5
71394	Fitness & recreational sports centers	77	28 653	8 104	1 951	881	32.8	5.6
713940	Fitness & recreational sports centers	77	28 653	8 104	1 951	881	32.8	5.6
7139404	Ice skating rinks	6	4 773	921	301	103	31.7	—
71395	Bowling centers	39	16 902	4 773	1 369	514	34.6	15.2
713950	Bowling centers	39	16 902	4 773	1 369	514	34.6	15.2
71399	All other amusement & recreation industries	44	D	D	D	c	D	D
713990	All other amusement & recreation industries	44	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	12	3 858	835	244	65	27.2	11.4
SYRACUSE, NY MSA								
71	Arts, entertainment, & recreation	233	95 501	22 875	4 488	1 999	34.8	4.0
711	Performing arts, spectator sports, & related industries	35	D	D	D	c	D	D
7112	Spectator sports	9	12 420	1 763	348	153	13.0	—
71121	Spectator sports	9	12 420	1 763	348	153	13.0	—
7115	Independent artists, writers, & performers	11	4 279	792	93	49	17.7	33.3
71151	Independent artists, writers, & performers	11	4 279	792	93	49	17.7	33.3
711510	Independent artists, writers, & performers	11	4 279	792	93	49	17.7	33.3
713	Amusement, gambling, & recreation industries	195	74 531	19 507	3 910	1 759	40.1	2.4
7131	Amusement parks & arcades	12	6 194	1 561	318	191	2.2	5.3
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	182	D	D	D	g	D	D
71391	Golf courses & country clubs	44	23 414	7 716	878	306	48.1	.1
713910	Golf courses & country clubs	44	23 414	7 716	878	306	48.1	.1
71393	Marinas	28	13 484	1 575	195	73	55.3	2.1
713930	Marinas	28	13 484	1 575	195	73	55.3	2.1
71394	Fitness & recreational sports centers	46	11 833	4 169	1 221	551	30.3	4.3
713940	Fitness & recreational sports centers	46	11 833	4 169	1 221	551	30.3	4.3
71395	Bowling centers	29	8 038	2 088	642	263	52.0	1.1
713950	Bowling centers	29	8 038	2 088	642	263	52.0	1.1
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D
7139904	Miniature golf courses	4	1 561	372	75	23	20.6	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UTICA-ROME, NY MSA								
71	Arts, entertainment, & recreation	100	33 474	9 037	1 463	609	30.6	9.5
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7112	Spectator sports	9	6 627	1 582	323	79	1.4	8.2
71121	Spectator sports	9	6 627	1 582	323	79	1.4	8.2
713	Amusement, gambling, & recreation industries	86	25 481	7 170	1 099	504	38.3	9.5
7131	Amusement parks & arcades	7	5 466	1 832	257	76	1.1	9.9
7139	Other amusement & recreation services	79	20 015	5 338	842	428	48.5	9.4
71391	Golf courses & country clubs	25	8 467	2 785	274	77	52.8	—
713910	Golf courses & country clubs	25	8 467	2 785	274	77	52.8	—
71394	Fitness & recreational sports centers	18	3 301	917	201	147	45.6	38.8
713940	Fitness & recreational sports centers	18	3 301	917	201	147	45.6	38.8
71395	Bowling centers	16	4 512	939	256	128	34.2	11.0
713950	Bowling centers	16	4 512	939	256	128	34.2	11.0
71399	All other amusement & recreation industries	14	2 223	455	60	35	59.5	2.6
713990	All other amusement & recreation industries	14	2 223	455	60	35	59.5	2.6
AREA OUTSIDE NEW YORK METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	566	207 294	49 233	10 822	4 025	35.7	7.6
711	Performing arts, spectator sports, & related industries	125	D	D	D	e	D	D
7111	Performing arts companies	31	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	25	D	D	D	c	D	D
71121	Spectator sports	25	D	D	D	c	D	D
711212	Racetracks	13	D	D	D	c	D	D
7112122	Auto racetrack operation	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	10	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	52	D	D	D	c	D	D
71151	Independent artists, writers, & performers	52	D	D	D	c	D	D
711510	Independent artists, writers, & performers	52	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	434	D	D	D	h	D	D
7131	Amusement parks & arcades	26	D	D	D	b	D	D
71312	Amusement arcades	21	D	D	D	b	D	D
713120	Amusement arcades	21	D	D	D	b	D	D
7139	Other amusement & recreation services	407	D	D	D	h	D	D
71391	Golf courses & country clubs	105	D	D	D	e	D	D
713910	Golf courses & country clubs	105	D	D	D	e	D	D
71392	Skiing facilities	17	D	D	D	g	D	D
713920	Skiing facilities	17	D	D	D	g	D	D
71393	Marinas	68	D	D	D	c	D	D
713930	Marinas	68	D	D	D	c	D	D
71394	Fitness & recreational sports centers	75	D	D	D	f	D	D
713940	Fitness & recreational sports centers	75	D	D	D	f	D	D
71395	Bowling centers	81	D	D	D	f	D	D
713950	Bowling centers	81	D	D	D	f	D	D
71399	All other amusement & recreation industries	61	D	D	D	c	D	D
713990	All other amusement & recreation industries	61	D	D	D	c	D	D
7139904	Miniature golf courses	7	2 146	714	339	26	24.1	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	14	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALBANY-SCHENECTADY-TROY, NY MSA									
71	Arts, entertainment, & recreation	80	65 225	61 497	20 438	3 357	1 230	21.9	4.0
711	Performing arts, spectator sports, & related industries	19	23 671	22 208	4 869	812	439	5.0	8.1
7111	Performing arts companies	11	9 368	8 788	2 605	574	234	8.0	20.3
71111	Theater companies & dinner theaters	6	8 000	7 466	1 830	399	90	9.0	23.7
711110	Theater companies & dinner theaters	6	8 000	7 466	1 830	399	90	9.0	23.7
7111102	Theater companies	6	8 000	7 466	1 830	399	90	9.0	23.7
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	8	14 303	13 420	2 264	238	205	3.1	.2
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	28	13 097	11 527	4 322	912	287	65.4	2.2
7121	Museums, historical sites, & similar institutions	28	13 097	11 527	4 322	912	287	65.4	2.2
71211	Museums	19	10 928	9 649	3 822	795	259	67.2	.2
712110	Museums	19	10 928	9 649	3 822	795	259	67.2	.2
71212	Historical sites	6	1 929	1 657	439	104	20	53.2	11.6
712120	Historical sites	6	1 929	1 657	439	104	20	53.2	11.6
713	Amusement, gambling, & recreation industries	33	28 457	27 762	11 247	1 633	504	15.9	1.4
7139	Other amusement & recreation services	33	28 457	27 762	11 247	1 633	504	15.9	1.4
71391	Golf courses & country clubs	12	22 703	21 887	9 484	1 273	369	14.0	—
713910	Golf courses & country clubs	12	22 703	21 887	9 484	1 273	369	14.0	—
71394	Fitness & recreational sports centers	17	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	17	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	D	b	D	D
BINGHAMTON, NY MSA									
71	Arts, entertainment, & recreation	20	10 970	10 207	4 598	835	429	38.7	—
711	Performing arts, spectator sports, & related industries	7	2 786	2 738	1 094	291	197	18.5	—
7111	Performing arts companies	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	3 068	2 670	1 365	329	97	53.0	—
7121	Museums, historical sites, & similar institutions	7	3 068	2 670	1 365	329	97	53.0	—
713	Amusement, gambling, & recreation industries	6	5 116	4 799	2 139	215	135	41.2	—
7139	Other amusement & recreation services	6	5 116	4 799	2 139	215	135	41.2	—
BUFFALO-NIAGARA FALLS, NY MSA									
71	Arts, entertainment, & recreation	87	84 632	81 516	33 963	7 124	1 919	10.6	6.9
711	Performing arts, spectator sports, & related industries	20	27 147	26 628	10 193	2 398	589	1.4	16.7
7111	Performing arts companies	13	12 890	13 294	6 556	1 738	359	—	34.6
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
7111102	Theater companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	14 257	13 334	3 637	660	230	2.6	.6
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	17	16 790	16 091	7 499	1 710	370	32.6	2.4
7121	Museums, historical sites, & similar institutions	17	16 790	16 091	7 499	1 710	370	32.6	2.4
71211	Museums	13	D	D	D	D	e	D	D
712110	Museums	13	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	50	40 695	38 797	16 271	3 016	960	7.7	2.2
7139	Other amusement & recreation services	50	40 695	38 797	16 271	3 016	960	7.7	2.2
71391	Golf courses & country clubs	14	29 560	28 402	11 992	2 040	543	.9	—
713910	Golf courses & country clubs	14	29 560	28 402	11 992	2 040	543	.9	—
71394	Fitness & recreational sports centers	26	9 562	8 936	3 852	927	360	17.6	9.2
713940	Fitness & recreational sports centers	26	9 562	8 936	3 852	927	360	17.6	9.2
71399	All other amusement & recreation industries	10	1 573	1 459	427	49	57	74.5	.6
713990	All other amusement & recreation industries	10	1 573	1 459	427	49	57	74.5	.6

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ELMIRA, NY MSA									
71	Arts, entertainment, & recreation	9	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
GLENS FALLS, NY MSA									
71	Arts, entertainment, & recreation	21	8 554	7 457	3 127	542	265	45.6	2.1
711	Performing arts, spectator sports, & related industries	6	1 356	1 391	644	58	80	—	—
712	Museums, historical sites, & similar institutions	10	3 038	2 237	683	144	42	91.9	5.9
7121	Museums, historical sites, & similar institutions	10	3 038	2 237	683	144	42	91.9	5.9
713	Amusement, gambling, & recreation industries	5	4 160	3 829	1 800	340	143	26.5	—
7139	Other amusement & recreation services	5	4 160	3 829	1 800	340	143	26.5	—
71394	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
JAMESTOWN, NY MSA									
71	Arts, entertainment, & recreation	20	17 778	17 555	7 402	1 134	362	18.2	.7
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	4	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	4 938	4 836	2 065	415	199	41.4	—
7139	Other amusement & recreation services	8	4 938	4 836	2 065	415	199	41.4	—
71394	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA									
71	Arts, entertainment, & recreation	1 591	D	D	D	D	k	D	D
711	Performing arts, spectator sports, & related industries	484	D	D	D	D	j	D	D
7111	Performing arts companies	410	D	D	D	D	j	D	D
71111	Theater companies & dinner theaters	203	D	D	D	D	i	D	D
711110	Theater companies & dinner theaters	203	D	D	D	D	i	D	D
7111101	Opera companies	12	D	D	D	D	h	D	D
7111102	Theater companies	191	D	D	D	D	h	D	D
71112	Dance companies	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
711120	Dance companies	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
71113	Musical groups & artists	113	D	D	D	D	h	D	D
711130	Musical groups & artists	113	D	D	D	D	h	D	D
7111301	Symphony orchestras & chamber music organizations	74	84 666	84 394	34 864	9 968	2 272	2.7	5.4
7111309	Other music groups & artists	39	D	D	D	D	e	D	D
71119	Other performing arts companies	13	19 052	17 944	6 541	1 487	304	.4	12.4
711190	Other performing arts companies	13	19 052	17 944	6 541	1 487	304	.4	12.4
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	74	D	D	D	D	h	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	42	D	D	D	D	h	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	42	D	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	32	19 299	17 543	4 849	874	126	25.4	12.8
711320	Promoters of performing arts, sports, & similar events w/o facil	32	19 299	17 543	4 849	874	126	25.4	12.8
712	Museums, historical sites, & similar institutions	341	D	D	D	D	j	D	D
7121	Museums, historical sites, & similar institutions	341	D	D	D	D	j	D	D
71211	Museums	242	D	D	D	D	i	D	D
712110	Museums	242	D	D	D	D	i	D	D
71212	Historical sites	48	20 087	16 562	4 745	1 039	204	25.3	10.6
712120	Historical sites	48	20 087	16 562	4 745	1 039	204	25.3	10.6
71213	Zoos & botanical gardens	25	D	D	D	D	g	D	D
712130	Zoos & botanical gardens	25	D	D	D	D	g	D	D
71219	Nature parks & other similar institutions	26	12 061	9 577	4 279	929	226	21.8	6.2
712190	Nature parks & other similar institutions	26	12 061	9 577	4 279	929	226	21.8	6.2

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	766	D	D	D	D	j	D	D
7139	Other amusement & recreation services	766	D	D	D	D	j	D	D
71391	Golf courses & country clubs	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
713910	Golf courses & country clubs	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
71394	Fitness & recreational sports centers	397	D	D	D	D	i	D	D
713940	Fitness & recreational sports centers	397	D	D	D	D	i	D	D
71399	All other amusement & recreation industries	168	D	D	D	D	g	D	D
713990	All other amusement & recreation industries	168	D	D	D	D	g	D	D
Bergen—Passaic, NJ PMSA									
71	Arts, entertainment, & recreation	66	70 273	66 748	26 958	4 741	1 077	18.3	.8
711	Performing arts, spectator sports, & related industries	11	7 787	6 784	1 601	413	110	22.5	.8
7111	Performing arts companies	7	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	46	61 384	58 999	24 944	4 221	935	16.8	.7
7139	Other amusement & recreation services	46	61 384	58 999	24 944	4 221	935	16.8	.7
71391	Golf courses & country clubs	14	48 265	46 356	19 329	3 271	620	9.6	—
713910	Golf courses & country clubs	14	48 265	46 356	19 329	3 271	620	9.6	—
71394	Fitness & recreational sports centers	28	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	28	D	D	D	D	e	D	D
Bridgeport, CT PMSA									
71	Arts, entertainment, & recreation	38	37 761	29 305	11 836	2 105	622	9.4	24.2
711	Performing arts, spectator sports, & related industries	9	2 531	2 480	1 197	284	150	—	8.8
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	12 546	5 795	1 723	389	89	6.8	69.4
7121	Museums, historical sites, & similar institutions	9	12 546	5 795	1 723	389	89	6.8	69.4
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	22 684	21 030	8 916	1 432	383	11.8	.8
7139	Other amusement & recreation services	20	22 684	21 030	8 916	1 432	383	11.8	.8
71391	Golf courses & country clubs	7	18 161	16 950	7 463	1 185	240	2.4	—
713910	Golf courses & country clubs	7	18 161	16 950	7 463	1 185	240	2.4	—
71394	Fitness & recreational sports centers	9	3 547	3 175	1 210	190	110	43.6	—
713940	Fitness & recreational sports centers	9	3 547	3 175	1 210	190	110	43.6	—
Danbury, CT PMSA									
71	Arts, entertainment, & recreation	26	18 950	17 550	8 157	1 546	407	17.5	.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	13 723	13 036	6 599	1 170	331	10.5	.7
7139	Other amusement & recreation services	15	13 723	13 036	6 599	1 170	331	10.5	.7
71391	Golf courses & country clubs	6	D	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Dutchess County, NY PMSA									
71	Arts, entertainment, & recreation	30	D	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	D	e	D	D
7111	Performing arts companies	7	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	a	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	a	D	D
71399	All other amusement & recreation industries	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	D	b	D	D
Jersey City, NJ PMSA									
71	Arts, entertainment, & recreation	11	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	e	D	D
71211	Museums	3	D	D	D	D	e	D	D
712110	Museums	3	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
Middlesex—Somerset—Hunterdon, NJ PMSA									
71	Arts, entertainment, & recreation	70	52 131	47 987	20 644	3 989	1 387	29.1	8.4
711	Performing arts, spectator sports, & related industries	13	13 373	11 552	4 527	1 103	492	28.6	21.1
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
7111102	Theater companies	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	12	5 225	3 667	1 253	282	81	93.5	5.3
7121	Museums, historical sites, & similar institutions	12	5 225	3 667	1 253	282	81	93.5	5.3
713	Amusement, gambling, & recreation industries	45	33 533	32 768	14 864	2 604	814	19.2	3.8
7139	Other amusement & recreation services	45	33 533	32 768	14 864	2 604	814	19.2	3.8
71391	Golf courses & country clubs	9	23 214	23 139	9 900	1 759	397	—	4.1
713910	Golf courses & country clubs	9	23 214	23 139	9 900	1 759	397	—	4.1
71394	Fitness & recreational sports centers	32	9 436	8 826	4 739	829	404	60.8	3.5
713940	Fitness & recreational sports centers	32	9 436	8 826	4 739	829	404	60.8	3.5
Monmouth—Ocean, NJ PMSA									
71	Arts, entertainment, & recreation	69	50 349	46 328	18 915	3 160	1 216	23.8	1.0
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	12	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
7139	Other amusement & recreation services	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
71391	Golf courses & country clubs	6	23 561	23 318	9 873	1 732	327	—	—
713910	Golf courses & country clubs	6	23 561	23 318	9 873	1 732	327	—	—
71394	Fitness & recreational sports centers	32	18 952	17 095	7 305	1 079	659	39.3	1.5
713940	Fitness & recreational sports centers	32	18 952	17 095	7 305	1 079	659	39.3	1.5
71399	All other amusement & recreation industries	12	2 387	1 911	541	71	32	92.4	3.1
713990	All other amusement & recreation industries	12	2 387	1 911	541	71	32	92.4	3.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Nassau—Suffolk, NY PMSA									
71	Arts, entertainment, & recreation	217	282 730	259 175	101 412	16 733	4 095	20.4	1.9
711	Performing arts, spectator sports, & related industries	20	12 011	11 820	2 762	560	171	15.3	18.5
7111	Performing arts companies	17	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	52	27 165	21 538	7 437	1 698	428	48.6	6.1
7121	Museums, historical sites, & similar institutions	52	27 165	21 538	7 437	1 698	428	48.6	6.1
71211	Museums	35	19 987	15 229	4 953	1 164	309	53.9	5.5
712110	Museums	35	19 987	15 229	4 953	1 164	309	53.9	5.5
71212	Historical sites	9	D	D	D	D	b	D	D
712120	Historical sites	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
7139	Other amusement & recreation services	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
71391	Golf courses & country clubs	54	190 042	180 154	73 250	11 867	2 412	7.2	—
713910	Golf courses & country clubs	54	190 042	180 154	73 250	11 867	2 412	7.2	—
71394	Fitness & recreational sports centers	59	38 631	32 069	12 914	1 947	793	45.6	2.2
713940	Fitness & recreational sports centers	59	38 631	32 069	12 914	1 947	793	45.6	2.2
71399	All other amusement & recreation industries	32	14 881	13 594	5 049	661	291	75.4	4.9
713990	All other amusement & recreation industries	32	14 881	13 594	5 049	661	291	75.4	4.9
New Haven—Meriden, CT PMSA									
71	Arts, entertainment, & recreation	59	51 073	50 194	17 768	3 150	805	18.5	8.7
711	Performing arts, spectator sports, & related industries	18	19 409	19 164	6 097	1 296	325	.8	16.9
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	8	D	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	13	3 773	3 568	1 190	234	49	91.1	7.6
7121	Museums, historical sites, & similar institutions	13	3 773	3 568	1 190	234	49	91.1	7.6
71211	Museums	7	3 268	3 088	985	225	43	94.7	5.3
712110	Museums	7	3 268	3 088	985	225	43	94.7	5.3
713	Amusement, gambling, & recreation industries	28	27 891	27 462	10 481	1 620	431	21.0	3.2
7139	Other amusement & recreation services	28	27 891	27 462	10 481	1 620	431	21.0	3.2
71391	Golf courses & country clubs	9	22 379	22 245	8 712	1 417	358	15.5	.1
713910	Golf courses & country clubs	9	22 379	22 245	8 712	1 417	358	15.5	.1
71394	Fitness & recreational sports centers	13	4 784	4 720	1 600	169	63	40.2	14.5
713940	Fitness & recreational sports centers	13	4 784	4 720	1 600	169	63	40.2	14.5
New York, NY PMSA									
71	Arts, entertainment, & recreation	689	1 969 706	1 698 307	676 993	157 599	27 017	7.7	2.5
711	Performing arts, spectator sports, & related industries	326	681 284	656 356	303 240	77 121	12 565	1.9	4.3
7111	Performing arts companies	280	487 550	469 790	210 979	54 469	9 702	1.9	5.3
71111	Theater companies & dinner theaters	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
711110	Theater companies & dinner theaters	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
7111101	Opera companies	8	D	D	D	D	h	D	D
7111102	Theater companies	127	D	D	D	D	h	D	D
71112	Dance companies	70	D	D	D	D	g	D	D
711120	Dance companies	70	D	D	D	D	g	D	D
71113	Musical groups & artists	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
711130	Musical groups & artists	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
7111301	Symphony orchestras & chamber music organizations	44	D	D	D	D	g	D	D
7111309	Other music groups & artists	24	D	D	D	D	e	D	D
71119	Other performing arts companies	7	D	D	D	D	e	D	D
711190	Other performing arts companies	7	D	D	D	D	e	D	D
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
	New York, NY PMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
711	Performing arts, spectator sports, & related industries—Con.								
7113	Promoters of performing arts, sports, & similar events . . .	46	193 734	186 566	92 261	22 652	2 863	2.1	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	26	183 496	176 528	89 088	21 977	2 785	.8	.7
711310	Promoters of performing arts, sports, & similar events w/facility	26	183 496	176 528	89 088	21 977	2 785	.8	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	20	10 238	10 038	3 173	675	78	25.1	18.6
711320	Promoters of performing arts, sports, & similar events w/o facil	20	10 238	10 038	3 173	675	78	25.1	18.6
712	Museums, historical sites, & similar institutions	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
7121	Museums, historical sites, & similar institutions	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
71211	Museums	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
712110	Museums	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
71212	Historical sites	17	12 370	9 593	2 454	613	91	14.6	10.5
712120	Historical sites	17	12 370	9 593	2 454	613	91	14.6	10.5
71213	Zoos & botanical gardens	12	190 277	172 846	52 490	11 798	1 682	—	—
712130	Zoos & botanical gardens	12	190 277	172 846	52 490	11 798	1 682	—	—
71219	Nature parks & other similar institutions	7	2 566	2 437	1 318	300	76	51.8	8.8
712190	Nature parks & other similar institutions	7	2 566	2 437	1 318	300	76	51.8	8.8
713	Amusement, gambling, & recreation industries	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
7139	Other amusement & recreation services	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
71391	Golf courses & country clubs	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
713910	Golf courses & country clubs	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
71394	Fitness & recreational sports centers	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
713940	Fitness & recreational sports centers	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
71399	All other amusement & recreation industries	63	48 587	45 800	18 046	3 855	706	9.4	1.1
713990	All other amusement & recreation industries	63	48 587	45 800	18 046	3 855	706	9.4	1.1
	Newark, NJ PMSA								
71	Arts, entertainment, & recreation	155	239 546	199 248	78 373	15 098	3 777	9.3	1.0
711	Performing arts, spectator sports, & related industries	40	84 133	53 330	19 310	3 970	750	1.6	.7
7111	Performing arts companies	34	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	22	22 256	21 693	9 509	2 122	405	1.7	.4
711110	Theater companies & dinner theaters	22	22 256	21 693	9 509	2 122	405	1.7	.4
7111102	Theater companies	21	D	D	D	D	e	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events . . .	6	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	25	31 323	27 366	9 173	2 175	480	21.8	4.9
7121	Museums, historical sites, & similar institutions	25	31 323	27 366	9 173	2 175	480	21.8	4.9
71211	Museums	16	D	D	D	D	e	D	D
712110	Museums	16	D	D	D	D	e	D	D
71212	Historical sites	6	D	D	D	D	b	D	D
712120	Historical sites	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
7139	Other amusement & recreation services	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
71391	Golf courses & country clubs	26	81 866	79 173	33 588	5 841	1 059	5.4	—
713910	Golf courses & country clubs	26	81 866	79 173	33 588	5 841	1 059	5.4	—
71394	Fitness & recreational sports centers	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
713940	Fitness & recreational sports centers	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
71399	All other amusement & recreation industries	10	7 139	7 242	2 541	495	244	6.5	1.4
713990	All other amusement & recreation industries	10	7 139	7 242	2 541	495	244	6.5	1.4

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Newburgh, NY—PA PMSA									
71	Arts, entertainment, & recreation	27	16 312	13 919	5 503	1 005	331	18.2	7.4
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	11 357	10 350	4 204	737	273	17.8	9.9
7139	Other amusement & recreation services	18	11 357	10 350	4 204	737	273	17.8	9.9
71391	Golf courses & country clubs	4	D	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	10	2 659	2 330	1 225	259	178	59.3	5.2
713940	Fitness & recreational sports centers	10	2 659	2 330	1 225	259	178	59.3	5.2
Stamford—Norwalk, CT PMSA									
71	Arts, entertainment, & recreation	82	137 169	128 357	53 714	10 058	2 057	10.6	1.6
711	Performing arts, spectator sports, & related industries	14	11 125	9 974	3 708	863	392	14.1	11.6
7111	Performing arts companies	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	18	23 666	19 144	6 541	1 568	312	12.0	2.3
7121	Museums, historical sites, & similar institutions	18	23 666	19 144	6 541	1 568	312	12.0	2.3
71211	Museums	10	8 756	8 073	2 783	620	117	31.2	6.1
712110	Museums	10	8 756	8 073	2 783	620	117	31.2	6.1
71212	Historical sites	2	D	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
7139	Other amusement & recreation services	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
71391	Golf courses & country clubs	19	71 459	68 698	30 862	5 490	812	—	—
713910	Golf courses & country clubs	19	71 459	68 698	30 862	5 490	812	—	—
71394	Fitness & recreational sports centers	22	22 480	22 783	8 935	1 467	448	38.9	1.7
713940	Fitness & recreational sports centers	22	22 480	22 783	8 935	1 467	448	38.9	1.7
71399	All other amusement & recreation industries	9	8 439	7 758	3 668	670	93	16.9	.3
713990	All other amusement & recreation industries	9	8 439	7 758	3 668	670	93	16.9	.3
Trenton, NJ PMSA									
71	Arts, entertainment, & recreation	36	26 021	24 267	11 715	1 800	410	14.3	1.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
7111102	Theater companies	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	D	c	D	D
71391	Golf courses & country clubs	5	11 857	11 229	5 563	875	197	2.9	—
713910	Golf courses & country clubs	5	11 857	11 229	5 563	875	197	2.9	—
71394	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
Waterbury, CT PMSA									
71	Arts, entertainment, & recreation	16	10 634	9 595	3 952	773	293	16.0	2.2
713	Amusement, gambling, & recreation industries	10	8 758	7 750	3 358	647	250	8.1	2.7
7139	Other amusement & recreation services	10	8 758	7 750	3 358	647	250	8.1	2.7
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ROCHESTER, NY MSA									
71	Arts, entertainment, & recreation	96	107 499	100 395	40 067	8 558	2 202	17.3	4.1
711	Performing arts, spectator sports, & related industries	15	24 271	23 594	7 485	1 890	354	1.0	.2
7111	Performing arts companies	13	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	c	D	D
7111102	Theater companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	23	29 871	25 207	10 670	2 447	538	23.2	4.2
7121	Museums, historical sites, & similar institutions	23	29 871	25 207	10 670	2 447	538	23.2	4.2
71211	Museums	18	26 084	22 734	10 047	2 334	506	12.0	4.9
712110	Museums	18	26 084	22 734	10 047	2 334	506	12.0	4.9
713	Amusement, gambling, & recreation industries	58	53 357	51 594	21 912	4 221	1 310	21.4	5.8
7139	Other amusement & recreation services	58	53 357	51 594	21 912	4 221	1 310	21.4	5.8
71391	Golf courses & country clubs	17	31 296	30 880	12 731	2 071	572	23.8	5.1
713910	Golf courses & country clubs	17	31 296	30 880	12 731	2 071	572	23.8	5.1
71394	Fitness & recreational sports centers	29	20 550	19 398	8 830	2 076	706	17.3	2.2
713940	Fitness & recreational sports centers	29	20 550	19 398	8 830	2 076	706	17.3	2.2
71399	All other amusement & recreation industries	12	1 511	1 316	351	74	32	27.8	69.2
713990	All other amusement & recreation industries	12	1 511	1 316	351	74	32	27.8	69.2
SYRACUSE, NY MSA									
71	Arts, entertainment, & recreation	56	36 727	35 178	13 759	3 115	965	31.0	4.2
711	Performing arts, spectator sports, & related industries	9	10 546	10 599	4 476	1 329	259	1.5	6.5
7111	Performing arts companies	7	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
7111102	Theater companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	16	6 357	5 149	2 231	521	137	65.8	6.1
7121	Museums, historical sites, & similar institutions	16	6 357	5 149	2 231	521	137	65.8	6.1
71211	Museums	14	D	D	D	D	c	D	D
712110	Museums	14	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	31	19 824	19 430	7 052	1 265	569	35.5	2.4
7139	Other amusement & recreation services	31	19 824	19 430	7 052	1 265	569	35.5	2.4
71391	Golf courses & country clubs	10	10 421	10 327	3 535	488	88	38.4	—
713910	Golf courses & country clubs	10	10 421	10 327	3 535	488	88	38.4	—
71394	Fitness & recreational sports centers	16	8 519	8 304	3 326	725	429	30.8	.2
713940	Fitness & recreational sports centers	16	8 519	8 304	3 326	725	429	30.8	.2
UTICA—ROME, NY MSA									
71	Arts, entertainment, & recreation	29	10 162	9 247	2 710	496	244	62.5	13.5
711	Performing arts, spectator sports, & related industries	6	1 940	1 688	305	41	13	15.4	—
712	Museums, historical sites, & similar institutions	9	3 190	2 666	873	210	80	92.6	2.5
7121	Museums, historical sites, & similar institutions	9	3 190	2 666	873	210	80	92.6	2.5
713	Amusement, gambling, & recreation industries	14	5 032	4 893	1 532	245	151	61.7	25.7
7139	Other amusement & recreation services	14	5 032	4 893	1 532	245	151	61.7	25.7
71394	Fitness & recreational sports centers	8	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE NEW YORK METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	190	D	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	51	D	D	D	D	c	D	D
7111	Performing arts companies	26	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	14	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	19	5 270	5 143	876	97	25	53.1	14.6
711320	Promoters of performing arts, sports, & similar events w/o facil	19	5 270	5 143	876	97	25	53.1	14.6
712	Museums, historical sites, & similar institutions	72	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	72	D	D	D	D	f	D	D
71211	Museums	48	D	D	D	D	e	D	D
712110	Museums	48	D	D	D	D	e	D	D
71212	Historical sites	18	D	D	D	D	c	D	D
712120	Historical sites	18	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	67	D	D	D	D	f	D	D
7139	Other amusement & recreation services	67	D	D	D	D	f	D	D
71391	Golf courses & country clubs	18	11 385	10 877	4 152	488	157	66.8	—
713910	Golf courses & country clubs	18	11 385	10 877	4 152	488	157	66.8	—
71394	Fitness & recreational sports centers	29	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	29	D	D	D	D	e	D	D
71399	All other amusement & recreation industries	20	3 815	3 589	1 054	176	54	33.3	56.1
713990	All other amusement & recreation industries	20	3 815	3 589	1 054	176	54	33.3	56.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY COUNTY, NY								
71	Arts, entertainment, & recreation	82	40 198	13 448	2 927	1 233	33.5	11.5
711	Performing arts, spectator sports, & related industries	13	6 374	3 138	536	257	26.0	26.4
7111	Performing arts companies	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	69	33 824	10 310	2 391	976	34.9	8.7
7139	Other amusement & recreation services	63	31 045	9 644	2 182	856	35.5	6.8
71393	Marinas	4	4 711	492	73	15	89.3	—
713930	Marinas	4	4 711	492	73	15	89.3	—
71394	Fitness & recreational sports centers	27	14 917	5 919	1 363	570	20.8	4.1
713940	Fitness & recreational sports centers	27	14 917	5 919	1 363	570	20.8	4.1
71395	Bowling centers	10	5 167	1 591	491	177	12.9	2.9
713950	Bowling centers	10	5 167	1 591	491	177	12.9	2.9
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
ALLEGANY COUNTY, NY								
71	Arts, entertainment, & recreation	11	4 526	1 408	602	367	35.2	10.3
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRONX COUNTY, NY								
71	Arts, entertainment, & recreation	87	191 299	85 238	8 620	1 055	7.6	1.2
711	Performing arts, spectator sports, & related industries	16	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711211	Sports teams & clubs	1	D	D	D	e	D	D
711212	Baseball clubs	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	71	D	D	D	f	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71393	Marinas	11	D	D	D	b	D	D
713930	Marinas	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	18	19 439	3 688	841	314	32.0	3.3
713940	Fitness & recreational sports centers	18	19 439	3 688	841	314	32.0	3.3
7139405	Roller skating rinks	1	D	D	D	b	D	D
71395	Bowling centers	8	D	D	D	b	D	D
713950	Bowling centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	20	D	D	D	b	D	D
713990	All other amusement & recreation industries	20	D	D	D	b	D	D
BROOME COUNTY, NY								
71	Arts, entertainment, & recreation	55	24 881	4 817	983	575	49.3	8.4
711	Performing arts, spectator sports, & related industries	12	D	D	D	c	D	D
7112	Spectator sports	5	6 522	831	114	129	27.9	—
71121	Spectator sports	5	6 522	831	114	129	27.9	—
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7139	Other amusement & recreation services	38	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	D	D	D	c	D	D
713940	Fitness & recreational sports centers	16	D	D	D	c	D	D
71395	Bowling centers	7	3 427	906	255	110	28.6	—
713950	Bowling centers	7	3 427	906	255	110	28.6	—
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
CATTARAUGUS COUNTY, NY								
71	Arts, entertainment, & recreation	22	5 386	1 604	570	199	48.1	3.4
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	c	D	D
713990	All other amusement & recreation industries	5	D	D	D	c	D	D
CAYUGA COUNTY, NY								
71	Arts, entertainment, & recreation	34	13 761	2 887	376	169	43.3	2.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	c	D	D
7139	Other amusement & recreation services	29	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	a	D	D
713990	All other amusement & recreation industries	6	D	D	D	a	D	D
CHAUTAUQUA COUNTY, NY								
71	Arts, entertainment, & recreation	51	10 173	2 367	404	319	42.3	5.8
713	Amusement, gambling, & recreation industries	47	8 927	2 197	375	314	39.2	5.5
7139	Other amusement & recreation services	43	D	D	D	e	D	D
CHEMUNG COUNTY, NY								
71	Arts, entertainment, & recreation	18	6 479	1 784	322	159	54.0	.9
711	Performing arts, spectator sports, & related industries	3	2 081	613	73	20	100.0	—
713	Amusement, gambling, & recreation industries	15	4 398	1 171	249	139	32.2	1.4
7139	Other amusement & recreation services	10	3 177	921	201	104	43.8	—
CHENANGO COUNTY, NY								
71	Arts, entertainment, & recreation	16	4 312	1 103	146	72	49.4	11.4
713	Amusement, gambling, & recreation industries	13	3 689	1 051	145	71	42.0	13.4
7139	Other amusement & recreation services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLINTON COUNTY, NY								
71	Arts, entertainment, & recreation	31	10 405	2 686	452	158	38.5	.9
713	Amusement, gambling, & recreation industries	26	8 876	2 219	376	143	42.5	—
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
COLUMBIA COUNTY, NY								
71	Arts, entertainment, & recreation	34	15 011	3 886	518	162	67.7	1.9
711	Performing arts, spectator sports, & related industries	21	10 563	2 203	370	99	74.0	.2
7115	Independent artists, writers, & performers	13	6 711	1 412	258	82	94.8	.3
71151	Independent artists, writers, & performers	13	6 711	1 412	258	82	94.8	.3
711510	Independent artists, writers, & performers	13	6 711	1 412	258	82	94.8	.3
713	Amusement, gambling, & recreation industries	13	4 448	1 683	148	63	52.6	5.8
7139	Other amusement & recreation services	13	4 448	1 683	148	63	52.6	5.8
CORTLAND COUNTY, NY								
71	Arts, entertainment, & recreation	16	9 607	3 274	1 455	588	13.4	.6
713	Amusement, gambling, & recreation industries	16	9 607	3 274	1 455	588	13.4	.6
7139	Other amusement & recreation services	16	9 607	3 274	1 455	588	13.4	.6
DELAWARE COUNTY, NY								
71	Arts, entertainment, & recreation	16	2 347	508	81	37	61.7	10.2
713	Amusement, gambling, & recreation industries	13	2 053	471	75	35	65.4	11.7
7139	Other amusement & recreation services	12	D	D	D	b	D	D
DUTCHESS COUNTY, NY								
71	Arts, entertainment, & recreation	102	55 898	12 717	2 389	898	31.2	3.0
711	Performing arts, spectator sports, & related industries	32	21 607	3 825	636	87	12.7	2.6
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	70	34 291	8 892	1 753	811	42.9	3.3
7139	Other amusement & recreation services	64	D	D	D	f	D	D
71391	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
713910	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
71394	Fitness & recreational sports centers	28	D	D	D	f	D	D
713940	Fitness & recreational sports centers	28	D	D	D	f	D	D
71395	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
713950	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ERIE COUNTY, NY								
71	Arts, entertainment, & recreation	241	233 298	118 374	33 412	3 970	16.8	6.5
711	Performing arts, spectator sports, & related industries	48	146 064	93 554	27 830	1 246	11.0	2.9
7111	Performing arts companies	11	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	3 051	748	178	106	—	29.3
71110	Theater companies & dinner theaters	5	3 051	748	178	106	—	29.3
7112	Spectator sports	12	D	D	D	f	D	D
71121	Spectator sports	12	D	D	D	f	D	D
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	c	D	D
711219	Other spectator sports	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	190	D	D	D	h	D	D
7131	Amusement parks & arcades	10	D	D	D	c	D	D
71312	Amusement arcades	9	D	D	D	b	D	D
713120	Amusement arcades	9	D	D	D	b	D	D
7139	Other amusement & recreation services	178	D	D	D	h	D	D
71391	Golf courses & country clubs	22	15 884	5 137	609	229	19.1	.9
713910	Golf courses & country clubs	22	15 884	5 137	609	229	19.1	.9
71393	Marinas	9	5 106	969	169	36	7.0	50.6
713930	Marinas	9	5 106	969	169	36	7.0	50.6
71394	Fitness & recreational sports centers	64	25 881	8 547	2 039	896	22.4	10.9
713940	Fitness & recreational sports centers	64	25 881	8 547	2 039	896	22.4	10.9
7139405	Roller skating rinks	7	D	D	D	b	D	D
71395	Bowling centers	45	20 647	5 517	1 501	713	33.1	7.4
713950	Bowling centers	45	20 647	5 517	1 501	713	33.1	7.4
71399	All other amusement & recreation industries	36	D	D	D	c	D	D
713990	All other amusement & recreation industries	36	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	11	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	9	D	D	D	b	D	D
ESSEX COUNTY, NY								
71	Arts, entertainment, & recreation	21	5 917	1 650	191	50	35.0	5.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	17	D	D	D	b	D	D
FRANKLIN COUNTY, NY								
71	Arts, entertainment, & recreation	18	22 683	1 994	599	236	8.4	.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
FULTON COUNTY, NY								
71	Arts, entertainment, & recreation	23	4 707	1 038	165	65	81.9	9.2
713	Amusement, gambling, & recreation industries	23	4 707	1 038	165	65	81.9	9.2
7139	Other amusement & recreation services	23	4 707	1 038	165	65	81.9	9.2
GENESEE COUNTY, NY								
71	Arts, entertainment, & recreation	25	43 045	10 392	1 088	334	13.2	10.7
711	Performing arts, spectator sports, & related industries	8	5 500	1 174	180	83	2.5	77.8
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	37 545	9 218	908	251	14.7	.9
7131	Amusement parks & arcades	1	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GREENE COUNTY, NY								
71	Arts, entertainment, & recreation	22	18 144	5 395	1 656	488	9.2	1.7
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
HAMILTON COUNTY, NY								
71	Arts, entertainment, & recreation	15	2 068	526	18	5	83.1	16.9
713	Amusement, gambling, & recreation industries	15	2 068	526	18	5	83.1	16.9
7139	Other amusement & recreation services	15	2 068	526	18	5	83.1	16.9
HERKIMER COUNTY, NY								
71	Arts, entertainment, & recreation	26	8 511	2 554	312	113	32.6	7.1
713	Amusement, gambling, & recreation industries	26	8 511	2 554	312	113	32.6	7.1
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	24	D	D	D	b	D	D
JEFFERSON COUNTY, NY								
71	Arts, entertainment, & recreation	60	17 100	3 984	800	266	58.0	13.9
711	Performing arts, spectator sports, & related industries	10	2 368	463	63	29	39.8	10.9
713	Amusement, gambling, & recreation industries	50	14 732	3 521	737	237	61.0	14.4
7139	Other amusement & recreation services	47	13 659	3 257	711	225	57.9	15.5
71393	Marinas	19	6 065	1 140	135	43	62.1	29.7
713930	Marinas	19	6 065	1 140	135	43	62.1	29.7
71399	All other amusement & recreation industries	6	1 549	318	51	14	61.0	20.3
713990	All other amusement & recreation industries	6	1 549	318	51	14	61.0	20.3
KINGS COUNTY, NY								
71	Arts, entertainment, & recreation	240	116 466	28 730	6 035	1 597	33.7	6.6
711	Performing arts, spectator sports, & related industries	98	D	D	D	c	D	D
7111	Performing arts companies	26	D	D	D	b	D	D
71113	Musical groups & artists	13	D	D	D	b	D	D
711130	Musical groups & artists	13	D	D	D	b	D	D
7111309	Other music groups & artists	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	48	D	D	D	c	D	D
71151	Independent artists, writers, & performers	48	D	D	D	c	D	D
711510	Independent artists, writers, & performers	48	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	140	D	D	D	g	D	D
7131	Amusement parks & arcades	19	9 378	3 414	473	205	36.7	.2
7139	Other amusement & recreation services	117	D	D	D	g	D	D
71394	Fitness & recreational sports centers	46	38 293	8 286	2 040	702	26.0	1.3
713940	Fitness & recreational sports centers	46	38 293	8 286	2 040	702	26.0	1.3
71395	Bowling centers	11	8 292	2 398	589	180	40.1	1.3
713950	Bowling centers	11	8 292	2 398	589	180	40.1	1.3
71399	All other amusement & recreation industries	46	D	D	D	c	D	D
713990	All other amusement & recreation industries	46	D	D	D	c	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	11	D	D	D	b	D	D
LEWIS COUNTY, NY								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
LIVINGSTON COUNTY, NY								
71	Arts, entertainment, & recreation	24	7 314	1 465	238	108	46.4	5.0
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
MADISON COUNTY, NY								
71	Arts, entertainment, & recreation	15	3 448	758	109	73	44.5	-
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONROE COUNTY, NY								
71	Arts, entertainment, & recreation	199	102 241	28 339	5 701	2 026	40.9	5.0
711	Performing arts, spectator sports, & related industries	44	20 616	5 211	972	243	59.7	1.9
7111	Performing arts companies	14	D	D	D	b	D	D
71113	Musical groups & artists	8	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	b	D	D
7111309	Other music groups & artists	8	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	19	D	D	D	b	D	D
71151	Independent artists, writers, & performers	19	D	D	D	b	D	D
711510	Independent artists, writers, & performers	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	155	81 625	23 128	4 729	1 783	36.1	5.8
7131	Amusement parks & arcades	9	D	D	D	c	D	D
71312	Amusement arcades	7	D	D	D	c	D	D
713120	Amusement arcades	7	D	D	D	c	D	D
7139	Other amusement & recreation services	146	D	D	D	g	D	D
71391	Golf courses & country clubs	31	20 890	7 107	1 010	341	35.3	1.6
713910	Golf courses & country clubs	31	20 890	7 107	1 010	341	35.3	1.6
71394	Fitness & recreational sports centers	61	25 975	7 543	1 790	794	28.1	6.1
713940	Fitness & recreational sports centers	61	25 975	7 543	1 790	794	28.1	6.1
71395	Bowling centers	20	11 589	3 373	955	360	27.4	15.3
713950	Bowling centers	20	11 589	3 373	955	360	27.4	15.3
71399	All other amusement & recreation industries	26	D	D	D	b	D	D
713990	All other amusement & recreation industries	26	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	D	D	b	D	D
MONTGOMERY COUNTY, NY								
71	Arts, entertainment, & recreation	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
NASSAU COUNTY, NY								
71	Arts, entertainment, & recreation	663	592 729	193 284	49 474	12 112	18.5	17.2
711	Performing arts, spectator sports, & related industries	321	D	D	D	i	D	D
7111	Performing arts companies	87	D	D	D	f	D	D
71111	Theater companies & dinner theaters	20	D	D	D	e	D	D
711110	Theater companies & dinner theaters	20	D	D	D	e	D	D
7111102	Theater companies	16	D	D	D	c	D	D
71113	Musical groups & artists	55	16 360	4 059	800	189	47.1	4.0
711130	Musical groups & artists	55	16 360	4 059	800	189	47.1	4.0
7111301	Symphony orchestras & chamber music organizations	5	2 401	248	66	12	63.2	13.3
7111309	Other music groups & artists	50	13 959	3 811	734	177	44.4	2.4
71119	Other performing arts companies	9	D	D	D	c	D	D
711190	Other performing arts companies	9	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	8	D	D	D	c	D	D
7112	Spectator sports	96	217 010	103 045	27 496	1 515	5.2	1.6
71121	Spectator sports	96	217 010	103 045	27 496	1 515	5.2	1.6
711211	Sports teams & clubs	4	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	c	D	D
7112123	Horse racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	86	41 162	15 807	3 342	951	24.7	7.6
7112192	Racing (except racetrack operation)	80	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	i	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	i	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	i	D	D
7114	Agents/managers for artists, athletes, & other public figures	30	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	30	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	30	D	D	D	b	D	D
7115	Independent artists, writers, & performers	96	46 839	16 030	3 446	258	37.4	10.8
71151	Independent artists, writers, & performers	96	46 839	16 030	3 446	258	37.4	10.8
711510	Independent artists, writers, & performers	96	46 839	16 030	3 446	258	37.4	10.8

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NASSAU COUNTY, NY—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	341	203 004	55 401	10 817	3 806	33.2	8.4
7131	Amusement parks & arcades	22	17 635	4 904	572	182	28.4	14.9
71311	Amusement & theme parks	5	D	D	D	b	D	D
713110	Amusement & theme parks	5	D	D	D	b	D	D
7131101	Waterparks	2	D	D	D	b	D	D
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7139	Other amusement & recreation services	317	D	D	D	h	D	D
71391	Golf courses & country clubs	23	29 873	7 511	1 293	332	40.5	13.9
713910	Golf courses & country clubs	23	29 873	7 511	1 293	332	40.5	13.9
71393	Marinas	47	23 451	6 241	1 294	216	37.4	6.7
713930	Marinas	47	23 451	6 241	1 294	216	37.4	6.7
71394	Fitness & recreational sports centers	154	76 365	21 759	4 662	2 081	33.4	8.5
713940	Fitness & recreational sports centers	154	76 365	21 759	4 662	2 081	33.4	8.5
7139404	Ice skating rinks	7	6 030	1 560	418	171	73.0	.1
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	26	19 826	6 765	1 410	579	25.0	.7
713950	Bowling centers	26	19 826	6 765	1 410	579	25.0	.7
71399	All other amusement & recreation industries	66	D	D	D	e	D	D
713990	All other amusement & recreation industries	66	D	D	D	e	D	D
7139901	Dance studios & halls	1	D	D	D	c	D	D
7139904	Miniature golf courses	8	5 252	496	109	32	20.5	—
7139905	Coin-operated amusement devices (except slot machine operation)	15	3 079	886	212	53	72.1	6.0
NEW YORK COUNTY, NY								
71	Arts, entertainment, & recreation	2 719	3 823 484	1 297 040	264 041	26 565	15.9	7.1
711	Performing arts, spectator sports, & related industries	2 304	3 327 795	1 166 168	234 267	17 548	15.5	6.0
7111	Performing arts companies	685	1 351 890	322 691	69 120	8 016	14.0	6.7
71111	Theater companies & dinner theaters	301	1 051 159	236 507	56 038	5 942	9.4	5.0
711110	Theater companies & dinner theaters	301	1 051 159	236 507	56 038	5 942	9.4	5.0
7111102	Theater companies	294	D	D	D	i	D	D
71112	Dance companies	15	D	D	D	e	D	D
711120	Dance companies	15	D	D	D	e	D	D
71113	Musical groups & artists	321	246 788	69 994	9 290	1 504	25.9	9.0
711130	Musical groups & artists	321	246 788	69 994	9 290	1 504	25.9	9.0
7111301	Symphony orchestras & chamber music organizations	17	D	D	D	c	D	D
7111309	Other music groups & artists	304	D	D	D	g	D	D
71119	Other performing arts companies	48	D	D	D	c	D	D
711190	Other performing arts companies	48	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	47	D	D	D	c	D	D
7112	Spectator sports	25	254 135	109 844	27 148	519	5.5	2.6
71121	Spectator sports	25	254 135	109 844	27 148	519	5.5	2.6
711211	Sports teams & clubs	8	235 766	107 376	26 673	440	—	2.3
7112119	Other professional sports clubs	6	D	D	D	e	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	11	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	179	412 395	166 566	42 991	4 202	5.3	7.6
71131	Promoters of performing arts, sports, & similar events w/facility	50	175 456	87 956	24 663	3 133	1.0	7.1
711310	Promoters of performing arts, sports, & similar events w/facility	50	175 456	87 956	24 663	3 133	1.0	7.1
71132	Promoters of performing arts, sports, & similar events w/o facil	129	236 939	78 610	18 328	1 069	8.6	8.0
711320	Promoters of performing arts, sports, & similar events w/o facil	129	236 939	78 610	18 328	1 069	8.6	8.0
7114	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
71141	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
711410	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
7115	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
71151	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
711510	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
712	Museums, historical sites, & similar institutions	30	27 736	5 615	999	132	51.4	10.5
7121	Museums, historical sites, & similar institutions	30	27 736	5 615	999	132	51.4	10.5
71211	Museums	26	D	D	D	b	D	D
712110	Museums	26	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK COUNTY, NY—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	385	467 953	125 257	28 775	8 885	16.6	15.3
7131	Amusement parks & arcades	14	10 712	3 850	925	221	30.1	17.5
71312	Amusement arcades	11	D	D	D	c	D	D
713120	Amusement arcades	11	D	D	D	c	D	D
7139	Other amusement & recreation services	363	455 308	120 926	27 795	8 652	16.2	15.1
71391	Golf courses & country clubs	33	12 961	4 370	756	178	83.2	13.1
713910	Golf courses & country clubs	33	12 961	4 370	756	178	83.2	13.1
71394	Fitness & recreational sports centers	219	350 018	94 268	22 712	7 428	11.9	16.6
713940	Fitness & recreational sports centers	219	350 018	94 268	22 712	7 428	11.9	16.6
7139404	Ice skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	19	7 592	1 978	317	83	26.9	3.8
713950	Bowling centers	19	7 592	1 978	317	83	26.9	3.8
71399	All other amusement & recreation industries	86	D	D	D	f	D	D
713990	All other amusement & recreation industries	86	D	D	D	f	D	D
7139901	Dance studios & halls	5	6 846	2 331	547	138	32.3	—
7139902	Concession operators of amusement devices & rides	10	11 413	3 729	794	179	22.3	15.6
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	4 995	1 906	173	127	44.9	4.0
NIAGARA COUNTY, NY								
71	Arts, entertainment, & recreation	61	20 844	4 860	1 009	483	38.3	13.8
711	Performing arts, spectator sports, & related industries	6	3 295	376	79	27	14.0	54.7
713	Amusement, gambling, & recreation industries	55	17 549	4 484	930	456	42.9	6.1
7139	Other amusement & recreation services	54	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	3 013	816	211	107	17.3	10.6
713940	Fitness & recreational sports centers	16	3 013	816	211	107	17.3	10.6
71395	Bowling centers	10	6 291	1 656	458	212	26.2	1.0
713950	Bowling centers	10	6 291	1 656	458	212	26.2	1.0
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
ONEIDA COUNTY, NY								
71	Arts, entertainment, & recreation	74	24 963	6 483	1 151	496	29.9	10.3
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7112	Spectator sports	9	6 627	1 582	323	79	1.4	8.2
71121	Spectator sports	9	6 627	1 582	323	79	1.4	8.2
713	Amusement, gambling, & recreation industries	60	16 970	4 616	787	391	41.2	10.8
7139	Other amusement & recreation services	55	D	D	D	e	D	D
71391	Golf courses & country clubs	18	6 423	2 128	253	73	45.5	—
713910	Golf courses & country clubs	18	6 423	2 128	253	73	45.5	—
71394	Fitness & recreational sports centers	10	2 767	700	178	121	37.7	44.1
713940	Fitness & recreational sports centers	10	2 767	700	178	121	37.7	44.1
71395	Bowling centers	13	3 702	763	209	110	37.8	13.4
713950	Bowling centers	13	3 702	763	209	110	37.8	13.4
71399	All other amusement & recreation industries	11	1 692	366	43	23	62.6	3.4
713990	All other amusement & recreation industries	11	1 692	366	43	23	62.6	3.4
ONONDAGA COUNTY, NY								
71	Arts, entertainment, & recreation	144	66 510	17 264	3 749	1 643	26.5	4.9
711	Performing arts, spectator sports, & related industries	28	D	D	D	c	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
7115	Independent artists, writers, & performers	10	D	D	D	b	D	D
71151	Independent artists, writers, & performers	10	D	D	D	b	D	D
711510	Independent artists, writers, & performers	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	114	50 728	14 582	3 266	1 448	31.5	2.5
7131	Amusement parks & arcades	8	D	D	D	c	D	D
71312	Amusement arcades	7	3 805	1 116	291	176	—	8.6
713120	Amusement arcades	7	3 805	1 116	291	176	—	8.6
7139	Other amusement & recreation services	106	D	D	D	g	D	D
71391	Golf courses & country clubs	23	15 723	5 696	713	227	38.0	—
713910	Golf courses & country clubs	23	15 723	5 696	713	227	38.0	—
71393	Marinas	9	5 765	542	85	29	40.5	1.3
713930	Marinas	9	5 765	542	85	29	40.5	1.3
71394	Fitness & recreational sports centers	35	10 814	3 829	1 155	467	26.5	3.1
713940	Fitness & recreational sports centers	35	10 814	3 829	1 155	467	26.5	3.1
71395	Bowling centers	17	5 685	1 514	458	196	49.9	.9
713950	Bowling centers	17	5 685	1 514	458	196	49.9	.9
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ONTARIO COUNTY, NY								
71	Arts, entertainment, & recreation	50	40 569	9 142	1 381	536	18.1	4.4
711	Performing arts, spectator sports, & related industries	22	25 467	4 534	507	131	8.2	3.3
7112	Spectator sports	19	D	D	D	c	D	D
71121	Spectator sports	19	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	b	D	D
711219	Other spectator sports	15	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	15 102	4 608	874	405	34.7	6.3
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71391	Golf courses & country clubs	7	6 657	2 517	305	198	16.5	2.6
713910	Golf courses & country clubs	7	6 657	2 517	305	198	16.5	2.6
71399	All other amusement & recreation industries	8	1 569	244	34	13	63.2	—
713990	All other amusement & recreation industries	8	1 569	244	34	13	63.2	—
ORANGE COUNTY, NY								
71	Arts, entertainment, & recreation	97	45 949	11 243	2 484	907	24.1	6.9
711	Performing arts, spectator sports, & related industries	29	D	D	D	c	D	D
7111	Performing arts companies	9	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	11	D	D	D	b	D	D
71151	Independent artists, writers, & performers	11	D	D	D	b	D	D
711510	Independent artists, writers, & performers	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	67	D	D	D	f	D	D
7139	Other amusement & recreation services	63	D	D	D	f	D	D
71391	Golf courses & country clubs	13	8 550	2 435	387	131	49.0	13.9
713910	Golf courses & country clubs	13	8 550	2 435	387	131	49.0	13.9
71394	Fitness & recreational sports centers	25	D	D	D	e	D	D
713940	Fitness & recreational sports centers	25	D	D	D	e	D	D
71395	Bowling centers	9	4 568	1 132	306	101	26.5	—
713950	Bowling centers	9	4 568	1 132	306	101	26.5	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
ORLEANS COUNTY, NY								
71	Arts, entertainment, & recreation	12	1 928	465	74	36	57.4	.8
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
OSWEGO COUNTY, NY								
71	Arts, entertainment, & recreation	40	11 782	1 966	254	114	69.0	1.5
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	36	D	D	D	b	D	D
7139	Other amusement & recreation services	33	D	D	D	b	D	D
71393	Marinas	8	4 942	496	57	16	72.2	—
713930	Marinas	8	4 942	496	57	16	72.2	—
OTSEGO COUNTY, NY								
71	Arts, entertainment, & recreation	25	5 181	1 254	156	61	42.7	2.9
713	Amusement, gambling, & recreation industries	18	4 538	1 077	134	56	42.9	1.1
7139	Other amusement & recreation services	16	D	D	D	b	D	D
PUTNAM COUNTY, NY								
71	Arts, entertainment, & recreation	34	13 549	3 617	824	377	60.4	14.3
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	2 057	496	122	79	78.3	1.1
713940	Fitness & recreational sports centers	7	2 057	496	122	79	78.3	1.1
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
QUEENS COUNTY, NY								
71	Arts, entertainment, & recreation	217	293 247	108 082	18 919	2 690	8.7	3.7
711	Performing arts, spectator sports, & related industries	71	217 880	89 911	15 129	1 587	4.2	2.3
7111	Performing arts companies	22	D	D	D	b	D	D
71111	Theater companies & dinner theaters	6	D	D	D	a	D	D
711110	Theater companies & dinner theaters	6	D	D	D	a	D	D
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
7112	Spectator sports	13	D	D	D	g	D	D
71121	Spectator sports	13	D	D	D	g	D	D
711211	Sports teams & clubs	2	D	D	D	e	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
7115	Independent artists, writers, & performers	25	D	D	D	b	D	D
71151	Independent artists, writers, & performers	25	D	D	D	b	D	D
711510	Independent artists, writers, & performers	25	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	144	D	D	D	g	D	D
7131	Amusement parks & arcades	7	3 683	525	116	47	60.2	—
7139	Other amusement & recreation services	136	D	D	D	g	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	56	37 808	8 991	1 711	570	15.9	3.6
713940	Fitness & recreational sports centers	56	37 808	8 991	1 711	570	15.9	3.6
71395	Bowling centers	13	11 689	3 478	965	253	9.7	2.3
713950	Bowling centers	13	11 689	3 478	965	253	9.7	2.3
71399	All other amusement & recreation industries	50	D	D	D	c	D	D
713990	All other amusement & recreation industries	50	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	2 782	658	150	40	8.8	—
RENSELAE COUNTY, NY								
71	Arts, entertainment, & recreation	35	9 741	2 383	454	162	62.6	10.3
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	c	D	D
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
RICHMOND COUNTY, NY								
71	Arts, entertainment, & recreation	69	34 440	8 629	1 578	568	27.4	9.6
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7111	Performing arts companies	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	50	D	D	D	f	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71393	Marinas	9	6 846	2 130	284	38	6.6	5.3
713930	Marinas	9	6 846	2 130	284	38	6.6	5.3
71394	Fitness & recreational sports centers	16	11 143	2 763	573	263	40.3	4.2
713940	Fitness & recreational sports centers	16	11 143	2 763	573	263	40.3	4.2
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	D	D	D	a	D	D
713990	All other amusement & recreation industries	11	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
ROCKLAND COUNTY, NY								
71	Arts, entertainment, & recreation	119	72 025	21 830	3 725	989	33.4	5.2
711	Performing arts, spectator sports, & related industries	62	24 338	7 800	1 105	182	46.3	1.1
7111	Performing arts companies	15	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	35	11 708	4 225	561	61	45.3	1.9
71151	Independent artists, writers, & performers	35	11 708	4 225	561	61	45.3	1.9
711510	Independent artists, writers, & performers	35	11 708	4 225	561	61	45.3	1.9
713	Amusement, gambling, & recreation industries	57	47 687	14 030	2 620	807	26.8	7.2
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	6	9 467	3 339	460	122	8.8	3.3
713910	Golf courses & country clubs	6	9 467	3 339	460	122	8.8	3.3
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	22	14 189	5 134	1 463	518	16.5	16.9
713940	Fitness & recreational sports centers	22	14 189	5 134	1 463	518	16.5	16.9
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
ST. LAWRENCE COUNTY, NY								
71	Arts, entertainment, & recreation	22	4 118	1 171	169	74	67.5	5.1
713	Amusement, gambling, & recreation industries	20	D	D	D	b	D	D
7139	Other amusement & recreation services	18	D	D	D	b	D	D
SARATOGA COUNTY, NY								
71	Arts, entertainment, & recreation	64	60 912	14 410	1 681	637	12.3	3.0
711	Performing arts, spectator sports, & related industries	19	D	D	D	e	D	D
7112	Spectator sports	9	D	D	D	c	D	D
71121	Spectator sports	9	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	45	D	D	D	e	D	D
7139	Other amusement & recreation services	42	D	D	D	e	D	D
71391	Golf courses & country clubs	8	5 705	2 169	307	106	26.5	—
713910	Golf courses & country clubs	8	5 705	2 169	307	106	26.5	—
71394	Fitness & recreational sports centers	15	3 485	1 031	247	154	74.2	3.8
713940	Fitness & recreational sports centers	15	3 485	1 031	247	154	74.2	3.8
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
SCHENECTADY COUNTY, NY								
71	Arts, entertainment, & recreation	36	76 462	7 461	1 814	434	5.7	.9
711	Performing arts, spectator sports, & related industries	8	2 076	476	63	10	49.0	—
7111	Performing arts companies	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	28	74 386	6 985	1 751	424	4.4	.9
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
SCHOHARIE COUNTY, NY								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
SCHUYLER COUNTY, NY								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SENECA COUNTY, NY								
71	Arts, entertainment, & recreation	6	2 878	692	128	46	26.1	.4
713	Amusement, gambling, & recreation industries	6	2 878	692	128	46	26.1	.4
7139	Other amusement & recreation services	6	2 878	692	128	46	26.1	.4
STEUBEN COUNTY, NY								
71	Arts, entertainment, & recreation	10	3 129	785	147	81	45.3	34.2
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
SUFFOLK COUNTY, NY								
71	Arts, entertainment, & recreation	539	408 899	95 355	17 782	5 584	28.7	8.1
711	Performing arts, spectator sports, & related industries	149	D	D	D	e	D	D
7111	Performing arts companies	38	D	D	D	c	D	D
71111	Theater companies & dinner theaters	14	D	D	D	b	D	D
711110	Theater companies & dinner theaters	14	D	D	D	b	D	D
7111102	Theater companies	13	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	13	D	D	D	b	D	D
71119	Other performing arts companies	7	3 059	805	63	11	5.0	—
711190	Other performing arts companies	7	3 059	805	63	11	5.0	—
7111909	Other performing arts companies (except circuses)	7	3 059	805	63	11	5.0	—
7112	Spectator sports	8	4 347	686	203	22	70.3	7.5
71121	Spectator sports	8	4 347	686	203	22	70.3	7.5
7113	Promoters of performing arts, sports, & similar events	15	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
7115	Independent artists, writers, & performers	71	33 442	8 377	1 245	145	54.8	9.9
71151	Independent artists, writers, & performers	71	33 442	8 377	1 245	145	54.8	9.9
711510	Independent artists, writers, & performers	71	33 442	8 377	1 245	145	54.8	9.9
713	Amusement, gambling, & recreation industries	389	341 121	79 256	15 262	5 182	22.0	8.4
7131	Amusement parks & arcades	12	24 743	8 452	2 148	761	6.3	1.4
71312	Amusement arcades	8	D	D	D	f	D	D
713120	Amusement arcades	8	D	D	D	f	D	D
7139	Other amusement & recreation services	377	316 378	70 804	13 114	4 421	23.3	9.0
71391	Golf courses & country clubs	48	64 419	18 974	3 138	976	16.6	9.0
713910	Golf courses & country clubs	48	64 419	18 974	3 138	976	16.6	9.0
71393	Marinas	123	142 837	20 808	3 745	678	17.7	.4
713930	Marinas	123	142 837	20 808	3 745	678	17.7	.4
71394	Fitness & recreational sports centers	119	61 866	18 156	3 577	1 646	42.0	12.0
713940	Fitness & recreational sports centers	119	61 866	18 156	3 577	1 646	42.0	12.0
71395	Bowling centers	24	14 322	4 708	1 080	385	30.2	11.0
713950	Bowling centers	24	14 322	4 708	1 080	385	30.2	11.0
71399	All other amusement & recreation industries	62	D	D	D	f	D	D
713990	All other amusement & recreation industries	62	D	D	D	f	D	D
7139904	Miniature golf courses	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	c	D	D
SULLIVAN COUNTY, NY								
71	Arts, entertainment, & recreation	48	18 662	3 631	667	239	20.7	3.6
711	Performing arts, spectator sports, & related industries	17	13 810	2 531	502	155	4.7	2.7
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	31	4 852	1 100	165	84	66.0	6.2
7139	Other amusement & recreation services	31	4 852	1 100	165	84	66.0	6.2
TIOGA COUNTY, NY								
71	Arts, entertainment, & recreation	16	4 113	1 249	235	124	45.4	4.2
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
TOMPKINS COUNTY, NY								
71	Arts, entertainment, & recreation	40	11 161	3 136	686	292	38.1	13.7
713	Amusement, gambling, & recreation industries	33	10 018	2 627	565	273	41.1	15.2
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	2 632	909	232	162	42.4	5.2
713940	Fitness & recreational sports centers	10	2 632	909	232	162	42.4	5.2

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ULSTER COUNTY, NY								
71	Arts, entertainment, & recreation	74	22 240	6 434	983	291	47.5	23.8
711	Performing arts, spectator sports, & related industries	34	10 888	3 783	500	70	36.7	24.4
7115	Independent artists, writers, & performers	18	5 661	2 733	305	19	34.9	4.8
71151	Independent artists, writers, & performers	18	5 661	2 733	305	19	34.9	4.8
711510	Independent artists, writers, & performers	18	5 661	2 733	305	19	34.9	4.8
713	Amusement, gambling, & recreation industries	40	11 352	2 651	483	221	58.0	23.2
7139	Other amusement & recreation services	34	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	1 820	601	163	106	66.9	—
713940	Fitness & recreational sports centers	10	1 820	601	163	106	66.9	—
WARREN COUNTY, NY								
71	Arts, entertainment, & recreation	66	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	54	D	D	D	f	D	D
7131	Amusement parks & arcades	9	3 617	916	111	13	3.1	8.1
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71393	Marinas	14	7 117	1 575	163	43	36.8	—
713930	Marinas	14	7 117	1 575	163	43	36.8	—
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
7139904	Miniature golf courses	3	2 794	757	133	36	D	—
WASHINGTON COUNTY, NY								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
WAYNE COUNTY, NY								
71	Arts, entertainment, & recreation	28	5 891	1 363	256	97	92.9	7.1
713	Amusement, gambling, & recreation industries	27	D	D	D	b	D	D
7139	Other amusement & recreation services	26	D	D	D	b	D	D
WESTCHESTER COUNTY, NY								
71	Arts, entertainment, & recreation	426	308 669	102 751	18 810	4 597	22.8	6.8
711	Performing arts, spectator sports, & related industries	219	D	D	D	g	D	D
7111	Performing arts companies	54	23 515	8 205	1 932	540	25.8	9.4
71111	Theater companies & dinner theaters	11	D	D	D	b	D	D
711110	Theater companies & dinner theaters	11	D	D	D	b	D	D
71113	Musical groups & artists	34	13 659	5 396	1 231	485	16.1	13.6
711130	Musical groups & artists	34	13 659	5 396	1 231	485	16.1	13.6
7111309	Other music groups & artists	32	D	D	D	c	D	D
71119	Other performing arts companies	9	D	D	D	b	D	D
711190	Other performing arts companies	9	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	9	D	D	D	b	D	D
7112	Spectator sports	14	D	D	D	e	D	D
71121	Spectator sports	14	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	26	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	26	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	26	D	D	D	b	D	D
7115	Independent artists, writers, & performers	118	46 481	23 285	2 065	134	49.2	8.7
71151	Independent artists, writers, & performers	118	46 481	23 285	2 065	134	49.2	8.7
711510	Independent artists, writers, & performers	118	46 481	23 285	2 065	134	49.2	8.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WESTCHESTER COUNTY, NY—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	204	185 866	58 486	12 310	3 470	20.0	7.4
7131	Amusement parks & arcades	8	D	D	D	c	D	D
71312	Amusement arcades	6	D	D	D	c	D	D
713120	Amusement arcades	6	D	D	D	c	D	D
7139	Other amusement & recreation services	194	D	D	D	h	D	D
71391	Golf courses & country clubs	25	40 631	14 914	2 978	492	14.2	6.5
713910	Golf courses & country clubs	25	40 631	14 914	2 978	492	14.2	6.5
71393	Marinas	15	8 340	2 286	501	77	34.8	11.8
713930	Marinas	15	8 340	2 286	501	77	34.8	11.8
71394	Fitness & recreational sports centers	91	72 845	23 858	5 435	1 743	25.8	4.6
713940	Fitness & recreational sports centers	91	72 845	23 858	5 435	1 743	25.8	4.6
71395	Bowling centers	9	8 190	2 006	577	226	7.0	3.2
713950	Bowling centers	9	8 190	2 006	577	226	7.0	3.2
71399	All other amusement & recreation industries	54	D	D	D	f	D	D
713990	All other amusement & recreation industries	54	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	10	4 125	783	5	5	21.6	—
7139904	Miniature golf courses	4	4 700	1 164	191	43	11.0	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	14	19 455	4 442	1 082	504	2.9	3.4
WYOMING COUNTY, NY								
71	Arts, entertainment, & recreation	11	3 403	1 047	193	92	35.5	16.0
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
YATES COUNTY, NY								
71	Arts, entertainment, & recreation	6	2 267	501	62	25	44.9	25.4
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AIRMONT, NY *								
71	Arts, entertainment, & recreation	5	4 597	1 310	151	28	2.4	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
AKRON, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ALBANY, NY								
71	Arts, entertainment, & recreation	23	11 921	4 959	1 286	600	16.1	12.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	3 970	1 716	431	191	18.5	15.2
713940	Fitness & recreational sports centers	9	3 970	1 716	431	191	18.5	15.2
ALBION, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ALDEN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AMHERST TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	40	18 907	5 696	1 259	516	28.8	17.5
711	Performing arts, spectator sports, & related industries	8	2 032	526	103	44	41.3	—
713	Amusement, gambling, & recreation industries	32	16 875	5 170	1 156	472	27.3	19.6
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	8 707	3 140	711	288	17.0	12.6
713940	Fitness & recreational sports centers	12	8 707	3 140	711	288	17.0	12.6
71395	Bowling centers	6	D	D	D	b	D	D
713950	Bowling centers	6	D	D	D	b	D	D
AMITYVILLE, NY *								
71	Arts, entertainment, & recreation	8	2 095	390	84	18	68.2	—
713	Amusement, gambling, & recreation industries	7	D	D	D	a	D	D
7139	Other amusement & recreation services	7	D	D	D	a	D	D
AMSTERDAM, NY								
71	Arts, entertainment, & recreation	7	1 952	387	74	30	55.7	—
713	Amusement, gambling, & recreation industries	7	1 952	387	74	30	55.7	—
7139	Other amusement & recreation services	7	1 952	387	74	30	55.7	—
ARDSLEY, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ATTICA, NY *								
71	Arts, entertainment, & recreation	3	572	177	25	14	89.5	10.5
ATTICA, NY (WYOMING COUNTY PART) *								
71	Arts, entertainment, & recreation	3	572	177	25	14	89.5	10.5
AUBURN, NY								
71	Arts, entertainment, & recreation	16	4 899	1 353	218	98	69.3	3.3
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
AVON, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BABYLON, NY *								
71	Arts, entertainment, & recreation	8	2 665	1 069	128	52	56.2	1.7
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BABYLON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	43	28 013	8 318	1 885	551	11.9	19.0
711	Performing arts, spectator sports, & related industries	15	5 149	1 348	289	114	37.4	1.2
7115	Independent artists, writers, & performers	6	3 827	799	170	51	25.0	—
71151	Independent artists, writers, & performers	6	3 827	799	170	51	25.0	—
711510	Independent artists, writers, & performers	6	3 827	799	170	51	25.0	—
713	Amusement, gambling, & recreation industries	28	22 864	6 970	1 596	437	6.2	23.0
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	4 841	1 044	227	94	9.8	15.6
713940	Fitness & recreational sports centers	10	4 841	1 044	227	94	9.8	15.6
71399	All other amusement & recreation industries	8	5 744	1 152	454	97	15.6	75.0
713990	All other amusement & recreation industries	8	5 744	1 152	454	97	15.6	75.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	4 825	970	409	81	—	88.9
BALDWINSVILLE, NY *								
71	Arts, entertainment, & recreation	5	2 395	803	198	121	20.2	—
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
BALLSTON SPA, NY *								
71	Arts, entertainment, & recreation	3	986	185	29	7	100.0	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
BATAVIA, NY								
71	Arts, entertainment, & recreation	8	7 237	1 738	350	125	22.2	59.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BATH, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BAYVILLE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BEACON, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BEDFORD TOWN, NY								
71	Arts, entertainment, & recreation	20	7 515	2 353	446	70	21.6	19.7
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7111	Performing arts companies	5	1 570	754	154	39	—	—
71113	Musical groups & artists	5	1 570	754	154	39	—	—
711130	Musical groups & artists	5	1 570	754	154	39	—	—
7111309	Other music groups & artists	5	1 570	754	154	39	—	—
7115	Independent artists, writers, & performers	11	4 507	1 278	214	17	33.5	30.1
71151	Independent artists, writers, & performers	11	4 507	1 278	214	17	33.5	30.1
711510	Independent artists, writers, & performers	11	4 507	1 278	214	17	33.5	30.1
BEEKMAN TOWN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLPORT, NY *								
71	Arts, entertainment, & recreation	3	5 252	1 813	109	17	100.0	—
711	Performing arts, spectator sports, & related industries	3	5 252	1 813	109	17	100.0	—
7111	Performing arts companies	3	5 252	1 813	109	17	100.0	—
71111	Theater companies & dinner theaters	3	5 252	1 813	109	17	100.0	—
711110	Theater companies & dinner theaters	3	5 252	1 813	109	17	100.0	—
7111102	Theater companies	3	5 252	1 813	109	17	100.0	—
BETHLEHEM TOWN, NY								
71	Arts, entertainment, & recreation	7	1 520	483	108	47	29.1	15.8
713	Amusement, gambling, & recreation industries	7	1 520	483	108	47	29.1	15.8
7139	Other amusement & recreation services	7	1 520	483	108	47	29.1	15.8
BINGHAMTON, NY								
71	Arts, entertainment, & recreation	14	9 311	1 583	320	254	30.4	6.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
BLASDELL, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BLOOMING GROVE TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BRIARCLIFF MANOR, NY *								
71	Arts, entertainment, & recreation	5	10 453	4 144	795	196	2.5	.2
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRIGHTON TOWN, NY								
71	Arts, entertainment, & recreation	5	2 922	1 187	305	36	64.0	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
BRIGHTWATERS, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
BRONXVILLE, NY *								
71	Arts, entertainment, & recreation	5	1 454	433	114	38	7.4	17.3
BROOKHAVEN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	93	47 258	11 545	2 269	904	40.1	13.4
711	Performing arts, spectator sports, & related industries	16	2 390	847	181	61	27.5	51.9
713	Amusement, gambling, & recreation industries	77	44 868	10 698	2 088	843	40.8	11.3
7139	Other amusement & recreation services	72	43 065	10 354	2 020	798	39.1	11.0
71391	Golf courses & country clubs	11	11 875	2 680	560	108	27.2	17.3
713910	Golf courses & country clubs	11	11 875	2 680	560	108	27.2	17.3
71393	Marinas	21	9 624	1 941	444	98	55.9	—
713930	Marinas	21	9 624	1 941	444	98	55.9	—
71394	Fitness & recreational sports centers	23	10 612	2 983	683	396	52.5	14.5
713940	Fitness & recreational sports centers	23	10 612	2 983	683	396	52.5	14.5
71395	Bowling centers	3	3 465	942	158	43	D	29.8
713950	Bowling centers	3	3 465	942	158	43	D	29.8
71399	All other amusement & recreation industries	14	7 489	1 808	175	153	13.1	1.3
713990	All other amusement & recreation industries	14	7 489	1 808	175	153	13.1	1.3
BROOKVILLE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRUNSWICK TOWN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BUFFALO, NY								
71	Arts, entertainment, & recreation	55	68 665	40 945	15 440	1 170	24.1	4.1
711	Performing arts, spectator sports, & related industries	13	55 867	37 336	14 610	864	21.7	1.6
7111	Performing arts companies	4	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	e	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71393	Marinas	5	3 240	818	143	32	11.0	24.7
713930	Marinas	5	3 240	818	143	32	11.0	24.7
71394	Fitness & recreational sports centers	15	4 303	1 474	369	143	16.5	9.2
713940	Fitness & recreational sports centers	15	4 303	1 474	369	143	16.5	9.2
71395	Bowling centers	9	3 222	883	233	101	70.2	20.6
713950	Bowling centers	9	3 222	883	233	101	70.2	20.6
71399	All other amusement & recreation industries	9	D	D	D	a	D	D
713990	All other amusement & recreation industries	9	D	D	D	a	D	D
CAMDEN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CAMILLUS TOWN, NY								
71	Arts, entertainment, & recreation	8	3 067	1 013	120	48	67.4	9.8
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
CANANDAIGUA, NY								
71	Arts, entertainment, & recreation	8	5 229	1 348	287	92	29.9	13.7
713	Amusement, gambling, & recreation industries	8	5 229	1 348	287	92	29.9	13.7
7139	Other amusement & recreation services	6	D	D	D	b	D	D
CANASTOTA, NY								
71	Arts, entertainment, & recreation	4	418	54	11	3	86.6	—
CANTON, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARMEL TOWN, NY								
71	Arts, entertainment, & recreation	12	4 802	832	205	71	85.7	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
CATSKILL, NY								
71	Arts, entertainment, & recreation	7	4 562	836	161	57	9.5	6.7
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CAZENOVIA, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CEDARHURST, NY *								
71	Arts, entertainment, & recreation	11	4 948	1 552	364	111	73.7	3.2
711	Performing arts, spectator sports, & related industries	4	2 828	720	185	57	82.3	—
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	2 120	832	179	54	62.2	7.5
7139	Other amusement & recreation services	6	D	D	D	b	D	D
CHEEKTOWAGA TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	10	6 074	1 551	419	197	5.6	9.2
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	1 579	315	73	14	D	11.1
713990	All other amusement & recreation industries	3	1 579	315	73	14	D	11.1
CHENANGO TOWN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
CHESTER, NY								
71	Arts, entertainment, & recreation	3	1 132	352	69	26	D	—
CHESTNUT RIDGE, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHILI TOWN, NY								
71	Arts, entertainment, & recreation	7	3 461	1 168	288	95	15.7	17.6
713	Amusement, gambling, & recreation industries	7	3 461	1 168	288	95	15.7	17.6
7139	Other amusement & recreation services	7	3 461	1 168	288	95	15.7	17.6

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							From administrative records ¹	Estimated ²
CHITTENANGO, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CICERO TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	13	6 802	845	120	53	46.8	—
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	4	4 744	353	60	22	29.3	—
713930	Marinas	4	4 744	353	60	22	29.3	—
CLARENCE TOWN, NY								
71	Arts, entertainment, & recreation	15	7 505	2 340	449	194	16.3	12.1
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
CLARKSTOWN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	32	22 666	8 495	1 782	601	22.9	7.9
711	Performing arts, spectator sports, & related industries	16	5 657	1 937	235	39	31.8	.7
7111	Performing arts companies	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	17 009	6 558	1 547	562	19.9	10.3
7139	Other amusement & recreation services	16	17 009	6 558	1 547	562	19.9	10.3
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	9	7 993	3 242	986	427	14.5	21.8
713940	Fitness & recreational sports centers	9	7 993	3 242	986	427	14.5	21.8
CLAY TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	9	3 189	861	201	82	36.4	.1
713	Amusement, gambling, & recreation industries	9	3 189	861	201	82	36.4	.1
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
CLIFTON PARK TOWN, NY								
71	Arts, entertainment, & recreation	17	7 971	2 530	433	206	32.4	12.3
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
COBLESKILL, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COHOES, NY								
71	Arts, entertainment, & recreation	3	1 010	316	75	20	—	—
COLONIE, NY *								
71	Arts, entertainment, & recreation	3	2 548	564	92	41	D	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
COLONIE TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	33	17 815	5 670	1 068	376	37.9	12.7
711	Performing arts, spectator sports, & related industries	8	2 357	946	37	12	12.0	59.0
713	Amusement, gambling, & recreation industries	25	15 458	4 724	1 031	364	41.9	5.7
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71393	Marinas	3	D	D	D	a	D	D
713930	Marinas	3	D	D	D	a	D	D
71394	Fitness & recreational sports centers	14	8 198	3 453	734	281	25.8	.1
713940	Fitness & recreational sports centers	14	8 198	3 453	734	281	25.8	.1
CORNING, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
CORNWALL ON HUDSON, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CORTLAND, NY								
71	Arts, entertainment, & recreation	7	4 136	1 609	742	313	17.4	1.4
713	Amusement, gambling, & recreation industries	7	4 136	1 609	742	313	17.4	1.4
7139	Other amusement & recreation services	7	4 136	1 609	742	313	17.4	1.4
CORTLANDT TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	9	6 614	2 841	353	127	20.7	—
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
CROTON-ON-HUDSON, NY *								
71	Arts, entertainment, & recreation	3	1 698	388	95	27	D	38.9
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
DANVILLE, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
DEPEW, NY *								
71	Arts, entertainment, & recreation	6	1 293	391	100	68	72.8	—
DE WITT TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	10	4 290	1 576	540	226	2.3	—
713	Amusement, gambling, & recreation industries	7	4 190	1 551	536	223	—	—
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	3 453	1 376	482	188	—	—
713940	Fitness & recreational sports centers	4	3 453	1 376	482	188	—	—
DOBBS FERRY, NY *								
71	Arts, entertainment, & recreation	10	5 833	1 397	276	24	68.6	8.1
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	5	3 995	748	147	9	71.6	11.8
71151	Independent artists, writers, & performers	5	3 995	748	147	9	71.6	11.8
711510	Independent artists, writers, & performers	5	3 995	748	147	9	71.6	11.8
DRYDEN TOWN, NY								
71	Arts, entertainment, & recreation	6	1 355	155	37	9	23.3	59.8
DUNKIRK, NY								
71	Arts, entertainment, & recreation	7	293	55	8	4	53.6	33.8
EAST AURORA, NY								
71	Arts, entertainment, & recreation	7	1 088	376	63	25	44.2	55.8
EASTCHESTER TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	15	8 788	2 225	506	152	17.2	1.3
711	Performing arts, spectator sports, & related industries	6	2 644	489	64	6	13.5	4.3
713	Amusement, gambling, & recreation industries	9	6 144	1 736	442	146	18.8	—
7139	Other amusement & recreation services	9	6 144	1 736	442	146	18.8	—
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
EAST FISHKILL TOWN, NY								
71	Arts, entertainment, & recreation	9	4 282	1 044	145	32	27.7	6.5
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
EAST GREENBUSH TOWN, NY								
71	Arts, entertainment, & recreation	4	1 692	404	94	47	51.0	—
713	Amusement, gambling, & recreation industries	4	1 692	404	94	47	51.0	—
EAST HAMPTON TOWN, NY								
71	Arts, entertainment, & recreation	39	28 452	7 509	1 125	312	57.2	8.3
711	Performing arts, spectator sports, & related industries	12	6 703	1 659	244	16	46.4	33.6
7115	Independent artists, writers, & performers	9	6 495	1 563	244	16	45.7	34.7
71151	Independent artists, writers, & performers	9	6 495	1 563	244	16	45.7	34.7
711510	Independent artists, writers, & performers	9	6 495	1 563	244	16	45.7	34.7
713	Amusement, gambling, & recreation industries	27	21 749	5 850	881	296	60.5	.5
7139	Other amusement & recreation services	27	21 749	5 850	881	296	60.5	.5
71393	Marinas	13	10 700	1 962	324	77	38.6	—
713930	Marinas	13	10 700	1 962	324	77	38.6	—
71394	Fitness & recreational sports centers	9	9 454	3 490	506	207	84.9	1.1
713940	Fitness & recreational sports centers	9	9 454	3 490	506	207	84.9	1.1
EAST HILLS, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAST ROCHESTER, NY								
71	Arts, entertainment, & recreation	7	2 569	583	128	21	52.4	39.4
713	Amusement, gambling, & recreation industries	3	1 524	452	97	15	33.5	66.5
7139	Other amusement & recreation services	3	1 524	452	97	15	33.5	66.5
EAST ROCKAWAY, NY *								
71	Arts, entertainment, & recreation	4	493	119	8	2	72.0	1.4
EAST SYRACUSE, NY *								
71	Arts, entertainment, & recreation	5	1 399	419	112	50	80.3	—
ELLENVILLE, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ELMA TOWN, NY								
71	Arts, entertainment, & recreation	6	2 716	449	63	24	22.3	68.2
713	Amusement, gambling, & recreation industries	6	2 716	449	63	24	22.3	68.2
7139	Other amusement & recreation services	5	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
ELMIRA, NY								
71	Arts, entertainment, & recreation	4	2 154	611	81	28	100.0	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
ELMIRA HEIGHTS, NY								
71	Arts, entertainment, & recreation	3	1 092	354	77	40	D	—
ELMSFORD, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
ENDICOTT, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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EVANS TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FAIRPORT, NY *								
71	Arts, entertainment, & recreation	4	1 947	615	106	40	15.7	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
FALCONER, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FALLSBURG TOWN, NY								
71	Arts, entertainment, & recreation	10	2 924	743	145	53	30.1	5.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
FARMINGDALE, NY *								
71	Arts, entertainment, & recreation	14	19 799	3 948	603	147	8.7	16.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7131	Amusement parks & arcades	6	12 071	1 964	275	62	12.2	18.7
71311	Amusement & theme parks	3	D	D	D	b	D	D
713110	Amusement & theme parks	3	D	D	D	b	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
FARMINGTON TOWN, NY								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7112	Spectator sports	11	D	D	D	b	D	D
71121	Spectator sports	11	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
FAYETTEVILLE, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
FISHKILL TOWN, NY								
71	Arts, entertainment, & recreation	10	7 755	1 831	366	225	17.2	7.5
711	Performing arts, spectator sports, & related industries	4	2 556	464	62	16	21.6	3.8
713	Amusement, gambling, & recreation industries	6	5 199	1 367	304	209	15.1	9.3
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
FLORAL PARK, NY *								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
FLORIDA, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FORT EDWARD, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKFORT, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FREDONIA, NY								
71	Arts, entertainment, & recreation	5	524	116	27	31	65.1	8.2

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							From administrative records ¹	Estimated ²
FREEPORT, NY *								
71	Arts, entertainment, & recreation	17	5 146	1 118	213	46	50.0	15.1
713	Amusement, gambling, & recreation industries	14	4 856	1 059	212	42	50.0	16.0
7139	Other amusement & recreation services	14	4 856	1 059	212	42	50.0	16.0
71393	Marinas	11	4 443	963	196	35	48.5	14.3
713930	Marinas	11	4 443	963	196	35	48.5	14.3
FULTON, NY								
71	Arts, entertainment, & recreation	4	859	175	8	2	60.4	4.7
GARDEN CITY, NY *								
71	Arts, entertainment, & recreation	12	5 268	802	161	47	32.7	50.5
711	Performing arts, spectator sports, & related industries	6	3 888	607	135	32	12.4	64.8
GATES TOWN, NY								
71	Arts, entertainment, & recreation	7	4 337	1 495	348	148	27.2	3.9
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
GEDDES TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GENESEO, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GENEVA, NY *								
71	Arts, entertainment, & recreation	6	1 190	245	22	5	90.2	4.8
GENEVA, NY (ONTARIO COUNTY PART) *								
71	Arts, entertainment, & recreation	6	1 190	245	22	5	90.2	4.8
GLEN COVE, NY								
71	Arts, entertainment, & recreation	12	4 141	1 030	197	96	28.4	8.3
713	Amusement, gambling, & recreation industries	5	3 269	826	144	76	33.6	.8
7139	Other amusement & recreation services	5	3 269	826	144	76	33.6	.8
GLENS FALLS, NY								
71	Arts, entertainment, & recreation	12	14 208	3 759	1 476	738	4.5	73.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	f	D	D
7139	Other amusement & recreation services	6	D	D	D	f	D	D
GLENVILLE TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
GLOVERSVILLE, NY								
71	Arts, entertainment, & recreation	7	1 344	330	86	38	98.7	—
GOSHEN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
GOWANDA, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GOWANDA, NY (ERIE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRAND ISLAND TOWN, NY								
71	Arts, entertainment, & recreation	8	5 346	1 322	99	27	66.3	4.5
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
GRANVILLE, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREAT NECK, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GREAT NECK ESTATES, NY *								
71	Arts, entertainment, & recreation	4	1 171	235	67	25	92.4	7.6
GREAT NECK PLAZA, NY *								
71	Arts, entertainment, & recreation	12	7 741	1 857	412	129	15.4	14.4
711	Performing arts, spectator sports, & related industries	8	3 871	644	177	19	24.7	28.8
7111	Performing arts companies	4	2 581	420	127	10	37.1	16.6
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	3 870	1 213	235	110	6.1	—
7139	Other amusement & recreation services	4	3 870	1 213	235	110	6.1	—
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
GREECE TOWN, NY								
71	Arts, entertainment, & recreation	18	7 113	1 715	417	168	11.5	3.2
713	Amusement, gambling, & recreation industries	12	6 161	1 584	386	161	12.0	2.9
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 311	568	133	78	13.2	—
713940	Fitness & recreational sports centers	5	2 311	568	133	78	13.2	—
GREENBURGH TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	20	12 760	2 774	477	148	18.9	9.3
711	Performing arts, spectator sports, & related industries	7	2 799	428	95	38	11.5	33.7
7111	Performing arts companies	4	1 960	359	85	36	—	48.2
713	Amusement, gambling, & recreation industries	13	9 961	2 346	382	110	20.9	2.5
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
GREENWOOD LAKE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GUILDERLAND TOWN, NY								
71	Arts, entertainment, & recreation	8	4 000	1 285	283	143	55.0	9.4
713	Amusement, gambling, & recreation industries	8	4 000	1 285	283	143	55.0	9.4
7139	Other amusement & recreation services	7	D	D	D	b	D	D
HALFMOON TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HAMBURG, NY *								
71	Arts, entertainment, & recreation	9	3 278	807	145	47	17.3	19.9
713	Amusement, gambling, & recreation industries	9	3 278	807	145	47	17.3	19.9
7139	Other amusement & recreation services	9	3 278	807	145	47	17.3	19.9
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
HAMBURG TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	13	14 788	3 376	506	266	10.4	5.0
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
HARRISON, NY								
71	Arts, entertainment, & recreation	16	10 140	6 312	460	68	19.8	4.1
711	Performing arts, spectator sports, & related industries	6	5 679	5 010	217	9	25.3	7.2
7115	Independent artists, writers, & performers	3	D	D	D	a	D	D
71151	Independent artists, writers, & performers	3	D	D	D	a	D	D
711510	Independent artists, writers, & performers	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	4 461	1 302	243	59	12.8	—
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	4	D	D	D	a	D	D
HASTINGS-ON-HUDSON, NY *								
71	Arts, entertainment, & recreation	8	5 172	3 527	569	22	18.0	4.7
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
HAVERSTRAW TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	5	3 680	936	114	22	19.0	—
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
HAVERSTRAW, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HEMPSTEAD, NY *								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	1 712	627	160	58	70.7	13.1
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
HEMPSTEAD TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	227	275 686	72 052	23 237	8 146	9.8	28.4
711	Performing arts, spectator sports, & related industries	121	223 978	58 850	20 901	7 131	5.4	32.6
7111	Performing arts companies	20	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
71113	Musical groups & artists	12	3 486	847	204	24	53.3	3.9
711130	Musical groups & artists	12	3 486	847	204	24	53.3	3.9
7111309	Other music groups & artists	9	D	D	D	a	D	D
7112	Spectator sports	69	D	D	D	g	D	D
71121	Spectator sports	69	D	D	D	g	D	D
711212	Racetracks	6	D	D	D	c	D	D
7112123	Horse racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	61	D	D	D	f	D	D
7112192	Racing (except racetrack operation)	60	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	i	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	i	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	i	D	D
7115	Independent artists, writers, & performers	25	8 933	2 301	317	42	15.8	19.6
71151	Independent artists, writers, & performers	25	8 933	2 301	317	42	15.8	19.6
711510	Independent artists, writers, & performers	25	8 933	2 301	317	42	15.8	19.6
713	Amusement, gambling, & recreation industries	106	51 708	13 202	2 336	1 015	28.7	10.2
7139	Other amusement & recreation services	100	D	D	D	f	D	D
71393	Marinas	19	5 332	1 301	258	63	66.8	—
713930	Marinas	19	5 332	1 301	258	63	66.8	—
71394	Fitness & recreational sports centers	49	26 652	7 143	1 171	603	25.0	12.2
713940	Fitness & recreational sports centers	49	26 652	7 143	1 171	603	25.0	12.2
71395	Bowling centers	9	9 427	2 875	660	279	15.4	1.2
713950	Bowling centers	9	9 427	2 875	660	279	15.4	1.2
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
HENRIETTA TOWN, NY								
71	Arts, entertainment, & recreation	14	4 761	1 324	292	130	28.1	5.6
713	Amusement, gambling, & recreation industries	10	3 963	938	210	111	33.8	4.4
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	2 819	658	163	79	29.2	—
713940	Fitness & recreational sports centers	5	2 819	658	163	79	29.2	—
HERKIMER, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HIGHLAND FALLS, NY								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HILTON, NY								
71	Arts, entertainment, & recreation	3	894	175	49	25	D	55.3
HOMER, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOOSICK FALLS, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HORNELL, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HORSEHEADS, NY								
71	Arts, entertainment, & recreation	3	886	115	25	19	D	—
HUDSON, NY								
71	Arts, entertainment, & recreation	7	1 060	302	38	26	90.8	8.1
HUDSON FALLS, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HUNTINGTON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	99	61 807	18 549	3 524	1 271	23.1	22.8
711	Performing arts, spectator sports, & related industries	34	7 112	2 524	590	43	12.7	9.2
713	Amusement, gambling, & recreation industries	65	54 695	16 025	2 934	1 228	24.5	24.5
7139	Other amusement & recreation services	64	D	D	D	g	D	D
71391	Golf courses & country clubs	9	15 597	5 412	963	326	10.0	16.4
713910	Golf courses & country clubs	9	15 597	5 412	963	326	10.0	16.4
71393	Marinas	11	11 590	2 306	347	78	37.9	2.9
713930	Marinas	11	11 590	2 306	347	78	37.9	2.9
71394	Fitness & recreational sports centers	25	12 234	3 903	805	369	27.8	31.1
713940	Fitness & recreational sports centers	25	12 234	3 903	805	369	27.8	31.1
71399	All other amusement & recreation industries	14	13 081	3 751	662	400	20.8	51.1
713990	All other amusement & recreation industries	14	13 081	3 751	662	400	20.8	51.1
HYDE PARK TOWN, NY								
71	Arts, entertainment, & recreation	6	1 289	371	66	38	68.0	—
ILION, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
IRONDEQUOIT TOWN, NY								
71	Arts, entertainment, & recreation	12	7 731	2 519	406	101	11.7	—
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
IRVINGTON, NY *								
71	Arts, entertainment, & recreation	9	2 449	810	174	22	74.9	6.3
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
ISLANDIA, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
ISLAND PARK, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ISLIP TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	78	30 778	9 281	1 684	509	30.8	7.8
711	Performing arts, spectator sports, & related industries	27	5 843	1 296	197	58	61.6	.7
713	Amusement, gambling, & recreation industries	51	24 935	7 985	1 487	451	23.6	9.5
7139	Other amusement & recreation services	51	24 935	7 985	1 487	451	23.6	9.5
71391	Golf courses & country clubs	4	8 206	3 406	446	88	—	—
713910	Golf courses & country clubs	4	8 206	3 406	446	88	—	—
71393	Marinas	14	3 700	1 064	172	30	39.0	.9
713930	Marinas	14	3 700	1 064	172	30	39.0	.9
71394	Fitness & recreational sports centers	17	8 368	2 364	616	230	42.6	4.7
713940	Fitness & recreational sports centers	17	8 368	2 364	616	230	42.6	4.7
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
ITHACA, NY								
71	Arts, entertainment, & recreation	20	6 564	1 988	484	210	24.8	10.6
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
ITHACA TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
JAMESTOWN, NY								
71	Arts, entertainment, & recreation	8	2 795	719	172	56	40.0	5.7
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
JOHNSON CITY, NY *								
71	Arts, entertainment, & recreation	7	1 705	427	107	70	77.4	8.1
713	Amusement, gambling, & recreation industries	7	1 705	427	107	70	77.4	8.1
JOHNSTOWN, NY								
71	Arts, entertainment, & recreation	3	900	287	21	5	D	—
KENMORE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
KENT TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KINGS POINT, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KINGSTON, NY								
71	Arts, entertainment, & recreation	14	4 743	1 017	231	85	42.7	24.1
713	Amusement, gambling, & recreation industries	10	4 390	966	217	79	43.2	20.9
7139	Other amusement & recreation services	8	D	D	D	b	D	D
KIRKLAND TOWN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LACKAWANNA, NY								
71	Arts, entertainment, & recreation	4	647	137	42	24	85.8	14.2
LA GRANGE TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKE GROVE, NY *								
71	Arts, entertainment, & recreation	6	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	f	D	D
71312	Amusement arcades	2	D	D	D	f	D	D
713120	Amusement arcades	2	D	D	D	f	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
LAKEWOOD, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LANCASTER, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
LANCASTER TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
LANSING, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LARCHMONT, NY *								
71	Arts, entertainment, & recreation	8	7 493	2 412	398	99	31.6	4.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LAWRENCE, NY *								
71	Arts, entertainment, & recreation	3	1 154	186	41	18	D	—
LE RAY TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LE ROY, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEWISBORO TOWN, NY								
71	Arts, entertainment, & recreation	13	3 579	1 579	240	69	65.7	1.3
711	Performing arts, spectator sports, & related industries	9	2 681	1 257	144	26	60.5	—
LEWISTON, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
LEWISTON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	5	1 493	307	59	32	6.6	1.7
LIBERTY, NY								
71	Arts, entertainment, & recreation	5	1 692	430	68	33	48.9	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LINDENHURST, NY *								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
LITTLE FALLS, NY								
71	Arts, entertainment, & recreation	4	369	79	34	16	58.8	—
LIVERPOOL, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
LLOYD HARBOR, NY *								
71	Arts, entertainment, & recreation	4	1 074	321	57	8	65.0	—
LOCKPORT, NY								
71	Arts, entertainment, & recreation	11	3 094	825	225	116	7.4	20.8
713	Amusement, gambling, & recreation industries	11	3 094	825	225	116	7.4	20.8
7139	Other amusement & recreation services	10	D	D	D	c	D	D
LOCKPORT TOWN, NY								
71	Arts, entertainment, & recreation	5	2 396	649	74	35	22.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LONG BEACH, NY								
71	Arts, entertainment, & recreation	11	5 275	1 841	540	104	68.5	6.2
713	Amusement, gambling, & recreation industries	5	4 191	1 270	291	98	78.8	7.8
7139	Other amusement & recreation services	5	4 191	1 270	291	98	78.8	7.8
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
LOWVILLE, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LYNBROOK, NY *								
71	Arts, entertainment, & recreation	12	5 732	1 107	201	55	25.0	56.5
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
LYONS, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LYSANDER TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	9	2 276	611	110	45	19.9	1.8
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MALONE, NY								
71	Arts, entertainment, & recreation	4	1 680	646	278	96	41.2	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
MALTA TOWN, NY								
71	Arts, entertainment, & recreation	6	776	243	49	15	91.0	9.0
MALVERNE, NY *								
71	Arts, entertainment, & recreation	4	1 632	417	110	39	100.0	—
MAMARONECK, NY *								
71	Arts, entertainment, & recreation	16	13 640	3 556	788	162	30.0	32.7
711	Performing arts, spectator sports, & related industries	4	3 521	466	134	9	85.4	—
7111	Performing arts companies	2	D	D	D	a	D	D
711119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	10 119	3 090	654	153	10.7	44.0
7139	Other amusement & recreation services	12	10 119	3 090	654	153	10.7	44.0
71393	Marinas	5	5 143	1 508	366	54	7.7	15.0
713930	Marinas	5	5 143	1 508	366	54	7.7	15.0
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
MAMARONECK TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	5	4 834	1 816	323	70	1.3	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
MANLIUS, NY *								
71	Arts, entertainment, & recreation	6	2 947	868	128	38	43.8	48.3
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MANLIUS TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	8	4 105	1 408	250	138	13.6	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
MANORHAVEN, NY *								
71	Arts, entertainment, & recreation	6	2 859	865	224	34	8.5	11.8
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MASSAPEQUA PARK, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MASSENA, NY								
71	Arts, entertainment, & recreation	6	1 349	377	68	31	53.2	12.2
MECHANICVILLE, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MEDINA, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MENANDS, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MIDDLETOWN, NY								
71	Arts, entertainment, & recreation	14	4 377	965	243	94	25.8	19.8
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
MILTON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MINEOLA, NY *								
71	Arts, entertainment, & recreation	8	5 811	1 107	262	127	56.9	9.5
713	Amusement, gambling, & recreation industries	5	5 003	1 022	251	122	62.4	11.0
7139	Other amusement & recreation services	5	5 003	1 022	251	122	62.4	11.0
MINOA, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONROE, NY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MONTGOMERY, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONTICELLO, NY								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
MORRISVILLE, NY								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MOUNT KISCO, NY								
71	Arts, entertainment, & recreation	12	10 209	3 641	840	279	34.5	.3
713	Amusement, gambling, & recreation industries	7	9 732	3 535	830	273	31.6	—
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
MOUNT MORRIS, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MOUNT PLEASANT TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	14	4 862	1 665	273	358	49.3	1.8
711	Performing arts, spectator sports, & related industries	6	1 757	840	121	307	40.2	.7
713	Amusement, gambling, & recreation industries	8	3 105	825	152	51	54.5	2.4
7139	Other amusement & recreation services	8	3 105	825	152	51	54.5	2.4
71394	Fitness & recreational sports centers	5	1 601	442	99	38	91.6	4.7
713940	Fitness & recreational sports centers	5	1 601	442	99	38	91.6	4.7
71399	All other amusement & recreation industries	3	1 504	383	53	13	D	—
713990	All other amusement & recreation industries	3	1 504	383	53	13	D	—
MOUNT VERNON, NY								
71	Arts, entertainment, & recreation	13	4 853	1 857	205	43	15.1	18.7
711	Performing arts, spectator sports, & related industries	5	3 026	1 405	104	14	—	8.3
MUTTONTOWN, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEWARK, NY								
71	Arts, entertainment, & recreation	3	477	132	26	4	85.3	14.7
NEWBURGH, NY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NEWBURGH TOWN, NY								
71	Arts, entertainment, & recreation	11	5 632	2 015	398	153	12.7	7.6
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 732	826	197	93	5.6	12.3
713940	Fitness & recreational sports centers	4	2 732	826	197	93	5.6	12.3
NEW CASTLE TOWN, NY								
71	Arts, entertainment, & recreation	12	3 003	1 158	177	21	12.8	3.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
NEW HARTFORD TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	10	6 381	2 122	394	165	17.0	19.2
713	Amusement, gambling, & recreation industries	10	6 381	2 122	394	165	17.0	19.2
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	1 703	495	122	69	28.4	71.6
713940	Fitness & recreational sports centers	3	1 703	495	122	69	28.4	71.6
NEW HEMPSTEAD, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NEW HYDE PARK, NY *								
71	Arts, entertainment, & recreation	6	7 058	1 461	288	227	8.7	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139904	Miniature golf courses	1	D	D	D	a	D	D
NEW PALTZ, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NEW ROCHELLE, NY								
71	Arts, entertainment, & recreation	34	32 178	8 467	1 790	580	30.4	.7
711	Performing arts, spectator sports, & related industries	12	3 882	1 683	288	63	43.9	1.0
713	Amusement, gambling, & recreation industries	22	28 296	6 784	1 502	517	28.5	.7
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71312	Amusement arcades	1	D	D	D	b	D	D
713120	Amusement arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	5 948	1 182	178	53	97.3	2.7
713940	Fitness & recreational sports centers	7	5 948	1 182	178	53	97.3	2.7
71399	All other amusement & recreation industries	9	D	D	D	e	D	D
713990	All other amusement & recreation industries	9	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	14 660	3 010	726	377	2.0	—
NEW WINDSOR TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
NEW YORK, NY *								
71	Arts, entertainment, & recreation	3 332	4 458 936	1 527 719	299 193	32 475	15.6	6.7
711	Performing arts, spectator sports, & related industries	2 508	3 722 175	1 339 252	257 631	19 738	14.3	5.6
7111	Performing arts companies	744	1 367 043	326 441	69 537	8 129	14.2	7.0
71111	Theater companies & dinner theaters	316	1 057 139	237 794	56 131	5 976	9.5	5.2
711110	Theater companies & dinner theaters	316	1 057 139	237 794	56 131	5 976	9.5	5.2
7111102	Theater companies	309	D	D	D	i	D	D
71112	Dance companies	16	23 434	7 050	1 661	394	53.0	39.6
711120	Dance companies	16	23 434	7 050	1 661	394	53.0	39.6
71113	Musical groups & artists	354	253 408	72 121	9 575	1 571	26.2	9.2
711130	Musical groups & artists	354	253 408	72 121	9 575	1 571	26.2	9.2
7111301	Symphony orchestras & chamber music organizations	17	D	D	D	c	D	D
7111309	Other music groups & artists	337	D	D	D	g	D	D
71119	Other performing arts companies	58	33 062	9 476	2 170	188	43.8	25.4
711190	Other performing arts companies	58	33 062	9 476	2 170	188	43.8	25.4
7111909	Other performing arts companies (except circuses)	56	D	D	D	c	D	D
7112	Spectator sports	43	D	D	D	g	D	D
71121	Spectator sports	43	D	D	D	g	D	D
711211	Sports teams & clubs	12	D	D	D	g	D	D
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	6	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
711219	Other spectator sports	29	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	23	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	198	D	D	D	h	D	D
71131	Promoters of performing arts, sports, & similar events w/facility ..	56	D	D	D	h	D	D
711310	Promoters of performing arts, sports, & similar events w/facility ..	56	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil ..	142	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil ..	142	D	D	D	g	D	D
7114	Agents/managers for artists, athletes, & other public figures	477	587 077	207 246	42 471	3 016	16.3	6.0
71141	Agents/managers for artists, athletes, & other public figures	477	587 077	207 246	42 471	3 016	16.3	6.0
711410	Agents/managers for artists, athletes, & other public figures	477	587 077	207 246	42 471	3 016	16.3	6.0
7115	Independent artists, writers, & performers	1 046	750 586	368 650	54 291	1 986	27.1	5.0
71151	Independent artists, writers, & performers	1 046	750 586	368 650	54 291	1 986	27.1	5.0
711510	Independent artists, writers, & performers	1 046	750 586	368 650	54 291	1 986	27.1	5.0

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
	NEW YORK, NY *—Con.							
71	Arts, entertainment, & recreation—Con.							
712	Museums, historical sites, & similar institutions	34	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	34	D	D	D	c	D	D
71211	Museums	28	24 532	3 858	684	76	58.1	10.9
712110	Museums	28	24 532	3 858	684	76	58.1	10.9
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	790	D	D	D	j	D	D
7131	Amusement parks & arcades	46	25 582	8 241	1 625	539	37.1	9.0
71311	Amusement & theme parks	15	10 095	3 240	432	178	50.1	—
713110	Amusement & theme parks	15	10 095	3 240	432	178	50.1	—
71312	Amusement arcades	31	15 487	5 001	1 193	361	28.7	14.9
713120	Amusement arcades	31	15 487	5 001	1 193	361	28.7	14.9
7139	Other amusement & recreation services	723	D	D	D	j	D	D
71391	Golf courses & country clubs	59	37 491	10 407	1 612	402	37.2	7.2
713910	Golf courses & country clubs	59	37 491	10 407	1 612	402	37.2	7.2
71393	Marinas	36	19 231	4 839	766	142	39.2	3.9
713930	Marinas	36	19 231	4 839	766	142	39.2	3.9
71394	Fitness & recreational sports centers	355	456 701	117 996	27 877	9 277	15.0	13.4
713940	Fitness & recreational sports centers	355	456 701	117 996	27 877	9 277	15.0	13.4
7139404	Ice skating rinks	7	D	D	D	c	D	D
7139405	Roller skating rinks	14	D	D	D	c	D	D
71395	Bowling centers	56	34 613	9 933	2 382	757	24.7	3.0
713950	Bowling centers	56	34 613	9 933	2 382	757	24.7	3.0
71399	All other amusement & recreation industries	213	D	D	D	g	D	D
713990	All other amusement & recreation industries	213	D	D	D	g	D	D
7139901	Dance studios & halls	6	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	26	13 997	4 207	861	196	26.9	22.3
7139904	Miniature golf courses	6	13 298	2 559	423	77	81.4	5.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	40	D	D	D	c	D	D
	NEW YORK, NY (BRONX COUNTY PART) *							
71	Arts, entertainment, & recreation	87	191 299	85 238	8 620	1 055	7.6	1.2
711	Performing arts, spectator sports, & related industries	16	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711211	Sports teams & clubs	1	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	71	D	D	D	f	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71393	Marinas	11	D	D	D	b	D	D
713930	Marinas	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	18	19 439	3 688	841	314	32.0	3.3
713940	Fitness & recreational sports centers	18	19 439	3 688	841	314	32.0	3.3
7139405	Roller skating rinks	1	D	D	D	b	D	D
71395	Bowling centers	8	D	D	D	b	D	D
713950	Bowling centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	20	D	D	D	b	D	D
713990	All other amusement & recreation industries	20	D	D	D	b	D	D
	NEW YORK, NY (KINGS COUNTY PART) *							
71	Arts, entertainment, & recreation	240	116 466	28 730	6 035	1 597	33.7	6.6
711	Performing arts, spectator sports, & related industries	98	D	D	D	c	D	D
7111	Performing arts companies	26	D	D	D	b	D	D
71113	Musical groups & artists	13	D	D	D	b	D	D
711130	Musical groups & artists	13	D	D	D	b	D	D
7111309	Other music groups & artists	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	48	D	D	D	c	D	D
71151	Independent artists, writers, & performers	48	D	D	D	c	D	D
711510	Independent artists, writers, & performers	48	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	140	D	D	D	g	D	D
7131	Amusement parks & arcades	19	9 378	3 414	473	205	36.7	.2
7139	Other amusement & recreation services	117	D	D	D	g	D	D
71394	Fitness & recreational sports centers	46	38 293	8 286	2 040	702	26.0	1.3
713940	Fitness & recreational sports centers	46	38 293	8 286	2 040	702	26.0	1.3
71395	Bowling centers	11	8 292	2 398	589	180	40.1	1.3
713950	Bowling centers	11	8 292	2 398	589	180	40.1	1.3
71399	All other amusement & recreation industries	46	D	D	D	c	D	D
713990	All other amusement & recreation industries	46	D	D	D	c	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	11	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NEW YORK, NY (NEW YORK COUNTY PART) *								
71	Arts, entertainment, & recreation	2 719	3 823 484	1 297 040	264 041	26 565	15.9	7.1
711	Performing arts, spectator sports, & related industries	2 304	3 327 795	1 166 168	234 267	17 548	15.5	6.0
7111	Performing arts companies	685	1 351 890	322 691	69 120	8 016	14.0	6.7
71111	Theater companies & dinner theaters	301	1 051 159	236 507	56 038	5 942	9.4	5.0
711110	Theater companies & dinner theaters	301	1 051 159	236 507	56 038	5 942	9.4	5.0
7111102	Theater companies	294	D	D	D	i	D	D
71112	Dance companies	15	D	D	D	e	D	D
711120	Dance companies	15	D	D	D	e	D	D
71113	Musical groups & artists	321	246 788	69 994	9 290	1 504	25.9	9.0
711130	Musical groups & artists	321	246 788	69 994	9 290	1 504	25.9	9.0
7111301	Symphony orchestras & chamber music organizations	17	D	D	D	c	D	D
7111309	Other music groups & artists	304	D	D	D	g	D	D
71119	Other performing arts companies	48	D	D	D	c	D	D
711190	Other performing arts companies	48	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	47	D	D	D	c	D	D
7112	Spectator sports	25	254 135	109 844	27 148	519	5.5	2.6
71121	Spectator sports	25	254 135	109 844	27 148	519	5.5	2.6
711211	Sports teams & clubs	8	235 766	107 376	26 673	440	—	2.3
7112119	Other professional sports clubs	6	D	D	D	e	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	11	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	179	412 395	166 566	42 991	4 202	5.3	7.6
71131	Promoters of performing arts, sports, & similar events w/facility	50	175 456	87 956	24 663	3 133	1.0	7.1
711310	Promoters of performing arts, sports, & similar events w/facility	50	175 456	87 956	24 663	3 133	1.0	7.1
71132	Promoters of performing arts, sports, & similar events w/o facil	129	236 939	78 610	18 328	1 069	8.6	8.0
711320	Promoters of performing arts, sports, & similar events w/o facil	129	236 939	78 610	18 328	1 069	8.6	8.0
7114	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
71141	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
711410	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
7115	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
71151	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
711510	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
712	Museums, historical sites, & similar institutions	30	27 736	5 615	999	132	51.4	10.5
7121	Museums, historical sites, & similar institutions	30	27 736	5 615	999	132	51.4	10.5
71211	Museums	26	D	D	D	b	D	D
712110	Museums	26	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	385	467 953	125 257	28 775	8 885	16.6	15.3
7131	Amusement parks & arcades	14	10 712	3 850	925	221	30.1	17.5
71312	Amusement arcades	11	D	D	D	c	D	D
713120	Amusement arcades	11	D	D	D	c	D	D
7139	Other amusement & recreation services	363	455 308	120 926	27 795	8 652	16.2	15.1
71391	Golf courses & country clubs	33	12 961	4 370	756	178	83.2	13.1
713910	Golf courses & country clubs	33	12 961	4 370	756	178	83.2	13.1
71394	Fitness & recreational sports centers	219	350 018	94 268	22 712	7 428	11.9	16.6
713940	Fitness & recreational sports centers	219	350 018	94 268	22 712	7 428	11.9	16.6
7139404	Ice skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	19	7 592	1 978	317	83	26.9	3.8
713950	Bowling centers	19	7 592	1 978	317	83	26.9	3.8
71399	All other amusement & recreation industries	86	D	D	D	f	D	D
713990	All other amusement & recreation industries	86	D	D	D	f	D	D
7139901	Dance studios & halls	5	6 846	2 331	547	138	32.3	—
7139902	Concession operators of amusement devices & rides	10	11 413	3 729	794	179	22.3	15.6
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	4 995	1 906	173	127	44.9	4.0
NEW YORK, NY (QUEENS COUNTY PART) *								
71	Arts, entertainment, & recreation	217	293 247	108 082	18 919	2 690	8.7	3.7
711	Performing arts, spectator sports, & related industries	71	217 880	89 911	15 129	1 587	4.2	2.3
7111	Performing arts companies	22	D	D	D	b	D	D
71111	Theater companies & dinner theaters	6	D	D	D	a	D	D
711110	Theater companies & dinner theaters	6	D	D	D	a	D	D
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
7112	Spectator sports	13	D	D	D	g	D	D
71121	Spectator sports	13	D	D	D	g	D	D
711211	Sports teams & clubs	2	D	D	D	e	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
7115	Independent artists, writers, & performers	25	D	D	D	b	D	D
71151	Independent artists, writers, & performers	25	D	D	D	b	D	D
711510	Independent artists, writers, & performers	25	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
	NEW YORK, NY (QUEENS COUNTY PART) *—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	144	D	D	D	g	D	D
7131	Amusement parks & arcades	7	3 683	525	116	47	60.2	—
7139	Other amusement & recreation services	136	D	D	D	g	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	56	37 808	8 991	1 711	570	15.9	3.6
713940	Fitness & recreational sports centers	56	37 808	8 991	1 711	570	15.9	3.6
71395	Bowling centers	13	11 689	3 478	965	253	9.7	2.3
713950	Bowling centers	13	11 689	3 478	965	253	9.7	2.3
71399	All other amusement & recreation industries	50	D	D	D	c	D	D
713990	All other amusement & recreation industries	50	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	7	2 782	658	150	40	8.8	—
	NEW YORK, NY (RICHMOND COUNTY PART) *							
71	Arts, entertainment, & recreation	69	34 440	8 629	1 578	568	27.4	9.6
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7111	Performing arts companies	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	50	D	D	D	f	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71393	Marinas	9	6 846	2 130	284	38	6.6	5.3
713930	Marinas	9	6 846	2 130	284	38	6.6	5.3
71394	Fitness & recreational sports centers	16	11 143	2 763	573	263	40.3	4.2
713940	Fitness & recreational sports centers	16	11 143	2 763	573	263	40.3	4.2
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	D	D	D	a	D	D
713990	All other amusement & recreation industries	11	D	D	D	a	D	D
	NEW YORK MILLS, NY *							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	NIAGARA FALLS, NY							
71	Arts, entertainment, & recreation	9	3 500	898	235	108	33.2	2.1
713	Amusement, gambling, & recreation industries	9	3 500	898	235	108	33.2	2.1
7139	Other amusement & recreation services	9	3 500	898	235	108	33.2	2.1
	NISKAYUNA TOWN, NY							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	NORTH CASTLE TOWN, NY							
71	Arts, entertainment, & recreation	7	6 653	2 295	511	132	9.3	14.8
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
	NORTH GREENBUSH TOWN, NY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NORTH HEMPSTEAD TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	88	71 610	20 649	4 209	1 042	31.9	7.7
711	Performing arts, spectator sports, & related industries	45	33 441	7 314	1 653	331	29.4	7.2
7111	Performing arts companies	18	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	c	D	D
71113	Musical groups & artists	13	3 034	809	114	19	22.6	—
711130	Musical groups & artists	13	3 034	809	114	19	22.6	—
7111309	Other music groups & artists	13	3 034	809	114	19	22.6	—
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	9 685	1 886	552	40	73.1	1.5
71151	Independent artists, writers, & performers	15	9 685	1 886	552	40	73.1	1.5
711510	Independent artists, writers, & performers	15	9 685	1 886	552	40	73.1	1.5
713	Amusement, gambling, & recreation industries	43	38 169	13 335	2 556	711	34.1	8.2
7139	Other amusement & recreation services	40	D	D	D	f	D	D
71391	Golf courses & country clubs	4	6 845	2 048	469	62	67.6	32.4
713910	Golf courses & country clubs	4	6 845	2 048	469	62	67.6	32.4
71393	Marinas	3	4 165	1 411	386	41	D	—
713930	Marinas	3	4 165	1 411	386	41	D	—
71394	Fitness & recreational sports centers	23	10 201	2 862	668	283	49.3	1.0
713940	Fitness & recreational sports centers	23	10 201	2 862	668	283	49.3	1.0
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	c	D	D
713990	All other amusement & recreation industries	8	D	D	D	c	D	D
7139901	Dance studios & halls	1	D	D	D	c	D	D
NORTH HILLS, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTHPORT, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
NORTH SYRACUSE, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH TONAWANDA, NY								
71	Arts, entertainment, & recreation	11	3 516	844	193	100	85.6	3.8
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
NORWICH, NY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NYACK, NY *								
71	Arts, entertainment, & recreation	16	5 596	2 129	317	64	51.0	6.2
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	8	3 295	1 335	138	9	25.6	5.6
71151	Independent artists, writers, & performers	8	3 295	1 335	138	9	25.6	5.6
711510	Independent artists, writers, & performers	8	3 295	1 335	138	9	25.6	5.6
OGDEN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	6	1 860	354	59	23	76.3	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
OGDENSBURG, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OLD WESTBURY, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
OLEAN, NY								
71	Arts, entertainment, & recreation	8	1 181	217	62	30	38.4	15.3
ONEIDA, NY								
71	Arts, entertainment, & recreation	4	588	80	25	20	48.6	—
ONEONTA, NY								
71	Arts, entertainment, & recreation	5	866	224	55	30	56.9	—
ONONDAGA TOWN, NY								
71	Arts, entertainment, & recreation	3	2 546	1 044	87	9	D	—
713	Amusement, gambling, & recreation industries	3	2 546	1 044	87	9	D	—
7139	Other amusement & recreation services	3	2 546	1 044	87	9	D	—
ORANGETOWN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	25	8 615	2 807	360	78	63.8	6.3
711	Performing arts, spectator sports, & related industries	13	5 062	1 684	147	20	70.2	—
7111	Performing arts companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	3 553	1 123	213	58	54.6	15.2
7139	Other amusement & recreation services	10	D	D	D	b	D	D
ORCHARD PARK, NY *								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
ORCHARD PARK TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	6	1 969	423	92	50	2.4	30.4
713	Amusement, gambling, & recreation industries	6	1 969	423	92	50	2.4	30.4
7139	Other amusement & recreation services	6	1 969	423	92	50	2.4	30.4
71394	Fitness & recreational sports centers	6	1 969	423	92	50	2.4	30.4
713940	Fitness & recreational sports centers	6	1 969	423	92	50	2.4	30.4
OSSINING, NY								
71	Arts, entertainment, & recreation	5	2 270	771	146	12	50.9	.7
OSWEGO, NY								
71	Arts, entertainment, & recreation	11	2 482	503	69	53	86.3	.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
OWEGO, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
OWEGO TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	3	1 440	436	110	13	D	8.2

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							From administrative records ¹	Estimated ²
OYSTER BAY TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	138	66 600	22 095	4 500	1 122	32.8	5.3
711	Performing arts, spectator sports, & related industries	69	D	D	D	e	D	D
7111	Performing arts companies	17	5 702	1 823	328	117	27.1	16.1
71113	Musical groups & artists	8	1 863	823	130	44	31.7	9.3
711130	Musical groups & artists	8	1 863	823	130	44	31.7	9.3
7111309	Other music groups & artists	8	1 863	823	130	44	31.7	9.3
71119	Other performing arts companies	5	2 649	857	161	59	15.6	23.9
711190	Other performing arts companies	5	2 649	857	161	59	15.6	23.9
7115	Independent artists, writers, & performers	26	14 264	6 717	1 359	100	32.0	.2
71151	Independent artists, writers, & performers	26	14 264	6 717	1 359	100	32.0	.2
711510	Independent artists, writers, & performers	26	14 264	6 717	1 359	100	32.0	.2
713	Amusement, gambling, & recreation industries	68	39 500	12 041	2 488	841	34.1	4.8
7139	Other amusement & recreation services	63	D	D	D	f	D	D
71391	Golf courses & country clubs	7	9 492	2 771	440	99	17.8	—
713910	Golf courses & country clubs	7	9 492	2 771	440	99	17.8	—
71393	Marinas	4	4 736	1 752	294	45	10.2	—
713930	Marinas	4	4 736	1 752	294	45	10.2	—
71394	Fitness & recreational sports centers	30	14 737	4 924	1 166	503	32.0	6.7
713940	Fitness & recreational sports centers	30	14 737	4 924	1 166	503	32.0	6.7
7139405	Roller skating rinks	1	D	D	D	b	D	D
71395	Bowling centers	8	3 903	1 360	296	132	57.8	—
713950	Bowling centers	8	3 903	1 360	296	132	57.8	—
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
PALMYRA, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PATCHOGUE, NY *								
71	Arts, entertainment, & recreation	10	3 083	879	176	54	57.2	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
PEEKSKILL, NY								
71	Arts, entertainment, & recreation	7	2 042	624	155	45	37.7	—
713	Amusement, gambling, & recreation industries	4	1 707	414	110	43	42.8	—
7139	Other amusement & recreation services	4	1 707	414	110	43	42.8	—
PELHAM, NY								
71	Arts, entertainment, & recreation	4	342	118	15	5	23.7	—
PELHAM MANOR, NY								
71	Arts, entertainment, & recreation	7	4 610	2 576	368	112	17.5	15.1
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
PENFIELD TOWN, NY								
71	Arts, entertainment, & recreation	7	4 181	1 513	310	129	2.9	3.1
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
PENN YAN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PERINTON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	14	4 506	1 184	281	103	45.1	17.1
713	Amusement, gambling, & recreation industries	11	4 058	864	211	90	46.6	19.0
7139	Other amusement & recreation services	11	4 058	864	211	90	46.6	19.0
71394	Fitness & recreational sports centers	6	2 655	503	118	38	18.5	29.0
713940	Fitness & recreational sports centers	6	2 655	503	118	38	18.5	29.0
PERRY, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PHILIPSTOWN TOWN, NY								
71	Arts, entertainment, & recreation	6	2 374	901	133	44	49.2	43.4
PITTSFORD TOWN, NY								
71	Arts, entertainment, & recreation	8	4 856	1 471	311	75	46.8	.6
711	Performing arts, spectator sports, & related industries	3	2 609	629	109	26	D	—
713	Amusement, gambling, & recreation industries	5	2 247	842	202	49	11.9	1.3
7139	Other amusement & recreation services	5	2 247	842	202	49	11.9	1.3
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
PLATTSBURGH, NY								
71	Arts, entertainment, & recreation	17	5 102	1 401	260	105	46.9	.2
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
PLATTSBURGH TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
PLEASANTVILLE, NY *								
71	Arts, entertainment, & recreation	5	3 230	1 757	132	23	24.1	—
711	Performing arts, spectator sports, & related industries	5	3 230	1 757	132	23	24.1	—
POMONA, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
PORT CHESTER, NY								
71	Arts, entertainment, & recreation	5	4 821	1 050	234	73	2.4	1.0
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
PORT JEFFERSON, NY *								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
PORT JERVIS, NY								
71	Arts, entertainment, & recreation	3	946	187	35	14	D	24.3
PORT WASHINGTON NORTH, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POTSDAM, NY								
71	Arts, entertainment, & recreation	3	390	116	8	4	D	—
POUGHKEEPSIE, NY								
71	Arts, entertainment, & recreation	13	5 951	1 762	416	149	27.0	.5
713	Amusement, gambling, & recreation industries	10	4 909	1 156	273	124	32.8	.6
7139	Other amusement & recreation services	8	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
POUGHKEEPSIE TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	11	3 183	893	193	103	36.0	5.7
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 571	805	177	99	25.4	7.1
713940	Fitness & recreational sports centers	6	2 571	805	177	99	25.4	7.1
PULASKI, NY								
71	Arts, entertainment, & recreation	4	388	104	12	6	52.6	—
QUEENSBURY TOWN, NY								
71	Arts, entertainment, & recreation	17	8 071	1 771	409	115	28.8	1.8
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	13	5 904	1 313	298	101	39.4	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
RAMAPO TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	8	13 685	3 494	599	73	6.5	—
711	Performing arts, spectator sports, & related industries	3	2 765	953	181	14	D	—
713	Amusement, gambling, & recreation industries	5	10 920	2 541	418	59	—	—
7139	Other amusement & recreation services	5	10 920	2 541	418	59	—	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
RAVENA, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RENSELAER, NY								
71	Arts, entertainment, & recreation	4	1 438	754	148	20	22.8	—
RHINEBECK, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
RIVERHEAD TOWN, NY								
71	Arts, entertainment, & recreation	12	12 287	3 043	556	105	5.6	1.9
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71391	Golf courses & country clubs	6	10 309	2 459	426	79	—	2.3
713910	Golf courses & country clubs	6	10 309	2 459	426	79	—	2.3
ROCHESTER, NY								
71	Arts, entertainment, & recreation	53	40 767	10 166	2 068	703	54.8	.9
711	Performing arts, spectator sports, & related industries	12	11 960	2 541	372	129	58.3	.1
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	41	28 807	7 625	1 696	574	53.3	1.3
7131	Amusement parks & arcades	4	D	D	D	b	D	D
71312	Amusement arcades	3	D	D	D	b	D	D
713120	Amusement arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71391	Golf courses & country clubs	5	5 896	2 112	358	68	56.7	2.0
713910	Golf courses & country clubs	5	5 896	2 112	358	68	56.7	2.0
71394	Fitness & recreational sports centers	19	9 018	3 269	751	302	39.0	2.7
713940	Fitness & recreational sports centers	19	9 018	3 269	751	302	39.0	2.7
71395	Bowling centers	4	3 035	794	216	81	14.5	—
713950	Bowling centers	4	3 035	794	216	81	14.5	—
71399	All other amusement & recreation industries	6	2 863	537	147	43	16.3	—
713990	All other amusement & recreation industries	6	2 863	537	147	43	16.3	—

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							From administrative records ¹	Estimated ²
ROCKVILLE CENTRE, NY *								
71	Arts, entertainment, & recreation	14	9 638	2 182	473	231	15.6	—
711	Performing arts, spectator sports, & related industries	5	1 324	303	28	16	70.1	—
713	Amusement, gambling, & recreation industries	9	8 314	1 879	445	215	7.0	—
7139	Other amusement & recreation services	9	8 314	1 879	445	215	7.0	—
71394	Fitness & recreational sports centers	6	7 253	1 504	358	189	3.2	—
713940	Fitness & recreational sports centers	6	7 253	1 504	358	189	3.2	—
ROME, NY								
71	Arts, entertainment, & recreation	13	1 922	511	76	48	69.4	.4
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
ROTTERDAM TOWN, NY								
71	Arts, entertainment, & recreation	8	3 464	835	182	74	6.4	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
RYE, NY								
71	Arts, entertainment, & recreation	14	22 127	8 921	2 084	417	9.4	—
713	Amusement, gambling, & recreation industries	10	21 293	8 614	2 041	414	7.0	—
7139	Other amusement & recreation services	9	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
RYE BROOK, NY								
71	Arts, entertainment, & recreation	4	1 638	456	200	20	32.8	—
SALAMANCA, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SALINA TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	13	4 564	1 294	285	133	36.0	2.0
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
SANDS POINT, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SARANAC LAKE, NY *								
71	Arts, entertainment, & recreation	5	1 674	232	50	13	30.9	—
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
SARANAC LAKE, NY (ESSEX COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SARANAC LAKE, NY (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
SARATOGA SPRINGS, NY								
71	Arts, entertainment, & recreation	14	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	2 054	649	142	77	42.8	2.2
7139	Other amusement & recreation services	7	2 054	649	142	77	42.8	2.2
SAUGERTIES, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	SAUGERTIES TOWN BALANCE, NY *							
71	Arts, entertainment, & recreation	3	472	92	18	15	D	—
	SCARSDALE, NY							
71	Arts, entertainment, & recreation	9	1 958	638	11	4	97.5	.3
	SCHENECTADY, NY							
71	Arts, entertainment, & recreation	13	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	SCHODACK TOWN, NY							
71	Arts, entertainment, & recreation	5	1 588	326	45	12	91.8	8.2
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
	SEA CLIFF, NY *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	SENECA FALLS, NY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SHAWANGUNK TOWN BALANCE, NY *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SIDNEY, NY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	SILVER CREEK, NY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SKANEATELES, NY							
71	Arts, entertainment, & recreation	5	1 344	397	59	19	68.8	31.2
	SLEEPY HOLLOW, NY *							
71	Arts, entertainment, & recreation	5	1 053	287	59	10	47.9	14.5
	SLOATSBURG, NY *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SMITHTOWN TOWN, NY							
71	Arts, entertainment, & recreation	32	16 647	4 636	833	267	47.7	1.5
711	Performing arts, spectator sports, & related industries	7	1 618	680	130	33	91.5	7.1
7111	Performing arts companies	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	25	15 029	3 956	703	234	43.0	.8
7139	Other amusement & recreation services	25	15 029	3 956	703	234	43.0	.8
71391	Golf courses & country clubs	7	8 013	1 990	317	77	59.5	—
713910	Golf courses & country clubs	7	8 013	1 990	317	77	59.5	—
71394	Fitness & recreational sports centers	9	2 783	925	162	74	27.8	4.6
713940	Fitness & recreational sports centers	9	2 783	925	162	74	27.8	4.6
	SOLVAY, NY *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	SOMERS TOWN, NY							
71	Arts, entertainment, & recreation	7	3 357	1 201	109	64	20.6	54.8
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SOUTHAMPTON, NY *								
71	Arts, entertainment, & recreation	13	14 129	3 208	283	116	63.5	.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 742	1 281	175	106	4.3	4.7
713940	Fitness & recreational sports centers	5	2 742	1 281	175	106	4.3	4.7
SOUTHAMPTON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	43	28 697	5 566	924	137	68.1	1.9
711	Performing arts, spectator sports, & related industries	14	17 792	2 891	495	32	72.9	.4
7111	Performing arts companies	3	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
7115	Independent artists, writers, & performers	7	3 180	1 373	251	6	55.6	2.0
71151	Independent artists, writers, & performers	7	3 180	1 373	251	6	55.6	2.0
711510	Independent artists, writers, & performers	7	3 180	1 373	251	6	55.6	2.0
713	Amusement, gambling, & recreation industries	28	D	D	D	c	D	D
7139	Other amusement & recreation services	28	D	D	D	c	D	D
71393	Marinas	17	6 621	1 676	308	58	43.0	—
713930	Marinas	17	6 621	1 676	308	58	43.0	—
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
SOUTHEAST TOWN, NY								
71	Arts, entertainment, & recreation	12	4 005	1 186	234	61	35.6	.6
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
SOUTH GLENS FALLS, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTH NYACK, NY *								
71	Arts, entertainment, & recreation	4	1 340	314	55	7	45.1	38.1
SOUTHOLD TOWN, NY								
71	Arts, entertainment, & recreation	22	27 585	4 095	836	142	5.8	1.0
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	14	24 907	3 209	709	125	3.8	—
713930	Marinas	14	24 907	3 209	709	125	3.8	—
SOUTHPORT TOWN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPENCERPORT, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRING VALLEY, NY *								
71	Arts, entertainment, & recreation	5	1 083	348	104	37	62.7	37.3
SPRINGVILLE, NY								
71	Arts, entertainment, & recreation	3	462	78	23	14	D	13.4
STONY POINT TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SUFFERN, NY *								
71	Arts, entertainment, & recreation	6	2 282	458	62	27	8.8	5.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
SULLIVAN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SYRACUSE, NY								
71	Arts, entertainment, & recreation	28	18 870	3 589	805	290	6.0	2.9
711	Performing arts, spectator sports, & related industries	12	10 211	1 563	331	147	5.5	.5
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	8 659	2 026	474	143	6.7	5.7
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	3 910	475	111	32	—	.6
713990	All other amusement & recreation industries	4	3 910	475	111	32	—	.6
TARRYTOWN, NY *								
71	Arts, entertainment, & recreation	6	1 720	482	71	13	50.7	6.3
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
TONAWANDA, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
TONAWANDA TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	10	3 837	696	157	73	23.8	53.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
TROY, NY								
71	Arts, entertainment, & recreation	14	2 888	443	99	50	60.7	30.2
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
TUCKAHOE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TUPPER LAKE, NY								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
UNION TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	5	1 243	240	55	34	34.4	55.4
UTICA, NY								
71	Arts, entertainment, & recreation	10	2 949	606	148	79	16.9	14.6
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
VALLEY STREAM, NY *								
71	Arts, entertainment, & recreation	12	6 660	2 673	693	33	50.7	1.7
711	Performing arts, spectator sports, & related industries	7	5 803	2 434	638	11	44.8	.5
7115	Independent artists, writers, & performers	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers	4	D	D	D	a	D	D
VAN BUREN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
VESTAL TOWN, NY								
71	Arts, entertainment, & recreation	8	3 376	1 005	215	99	39.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
WALDEN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WALLKILL TOWN, NY								
71	Arts, entertainment, & recreation	5	2 804	724	136	76	4.1	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WAPPINGER TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	4	1 928	608	156	70	46.2	5.9
713	Amusement, gambling, & recreation industries	4	1 928	608	156	70	46.2	5.9
7139	Other amusement & recreation services	4	1 928	608	156	70	46.2	5.9
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
WAPPINGERS FALLS, NY *								
71	Arts, entertainment, & recreation	3	1 595	378	72	51	D	—
713	Amusement, gambling, & recreation industries	3	1 595	378	72	51	D	—
WARSAW, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WARWICK, NY *								
71	Arts, entertainment, & recreation	6	2 323	1 000	347	106	12.6	21.8
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
WARWICK TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	5	654	305	69	8	27.7	—
WATERLOO, NY								
71	Arts, entertainment, & recreation	3	2 689	623	114	39	D	—
713	Amusement, gambling, & recreation industries	3	2 689	623	114	39	D	—
7139	Other amusement & recreation services	3	2 689	623	114	39	D	—
WATERTOWN, NY								
71	Arts, entertainment, & recreation	13	3 905	1 028	206	97	52.3	.8
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
WATERVLIET, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAVERLY, NY								
71	Arts, entertainment, & recreation	6	568	201	58	27	44.9	9.7
WEBSTER, NY *								
71	Arts, entertainment, & recreation	3	410	155	43	26	D	—
WEBSTER TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	7	3 790	830	46	89	45.2	7.6
713	Amusement, gambling, & recreation industries	7	3 790	830	46	89	45.2	7.6
7139	Other amusement & recreation services	7	3 790	830	46	89	45.2	7.6

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WELLSVILLE, NY								
71	Arts, entertainment, & recreation	3	643	395	75	35	49.9	50.1
WESLEY HILLS, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WESTBURY, NY *								
71	Arts, entertainment, & recreation	6	1 921	673	189	45	65.6	34.4
WESTFIELD, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST HAVERSTRAW, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST SENECA TOWN, NY								
71	Arts, entertainment, & recreation	7	2 827	834	240	119	15.6	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
WHEATFIELD TOWN, NY								
71	Arts, entertainment, & recreation	6	1 389	243	42	16	64.9	13.6
WHITEHALL, NY								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
WHITE PLAINS, NY								
71	Arts, entertainment, & recreation	28	22 245	7 591	1 577	231	28.2	11.5
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
7111	Performing arts companies	4	4 196	1 290	396	37	—	16.1
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	15 084	5 152	931	169	32.7	11.2
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	6 793	2 966	431	62	4.5	24.9
713990	All other amusement & recreation industries	5	6 793	2 966	431	62	4.5	24.9
WHITESBORO, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WHITESTOWN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILLIAMSVILLE, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
WILLISTON PARK, NY *								
71	Arts, entertainment, & recreation	4	465	104	13	9	82.4	17.6
WILTON TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
YONKERS, NY								
71	Arts, entertainment, & recreation	32	49 130	10 485	2 387	536	5.7	4.4
711	Performing arts, spectator sports, & related industries	15	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	6 599	1 168	235	80	11.7	18.0
713940	Fitness & recreational sports centers	7	6 599	1 168	235	80	11.7	18.0
YORKTOWN TOWN, NY								
71	Arts, entertainment, & recreation	10	8 619	3 091	689	208	19.3	-
713	Amusement, gambling, & recreation industries	7	8 034	3 026	676	202	18.3	-
7139	Other amusement & recreation services	7	8 034	3 026	676	202	18.3	-
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
YORKVILLE, NY *								
71	Arts, entertainment, & recreation	4	925	174	43	24	20.9	52.6
BALANCE OF ALBANY COUNTY, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ALLEGANY COUNTY, NY								
71	Arts, entertainment, & recreation	8	3 883	1 013	527	332	32.7	3.8
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
BALANCE OF BROOME COUNTY, NY								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF CATTARAUGUS COUNTY, NY								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	c	D	D
713990	All other amusement & recreation industries	2	D	D	D	c	D	D
BALANCE OF CAYUGA COUNTY, NY								
71	Arts, entertainment, & recreation	18	8 862	1 534	158	71	28.9	2.3
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
BALANCE OF CHAUTAUQUA COUNTY, NY								
71	Arts, entertainment, & recreation	25	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	22	D	D	D	c	D	D
BALANCE OF CHEMUNG COUNTY, NY								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
BALANCE OF CHENANGO COUNTY, NY								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CLINTON COUNTY, NY								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF COLUMBIA COUNTY, NY								
71	Arts, entertainment, & recreation	27	13 951	3 584	480	136	65.9	1.4
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7115	Independent artists, writers, & performers	11	D	D	D	b	D	D
71151	Independent artists, writers, & performers	11	D	D	D	b	D	D
711510	Independent artists, writers, & performers	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF CORTLAND COUNTY, NY								
71	Arts, entertainment, & recreation	8	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	8	D	D	D	e	D	D
BALANCE OF DELAWARE COUNTY, NY								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF DUTCHESS COUNTY, NY								
71	Arts, entertainment, & recreation	38	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	12 725	3 256	544	187	66.5	.3
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	5 461	1 178	265	124	84.9	—
713940	Fitness & recreational sports centers	8	5 461	1 178	265	124	84.9	—
71399	All other amusement & recreation industries	5	1 641	365	86	16	12.2	2.5
713990	All other amusement & recreation industries	5	1 641	365	86	16	12.2	2.5
BALANCE OF ERIE COUNTY, NY								
71	Arts, entertainment, & recreation	17	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	f	D	D
7139	Other amusement & recreation services	13	D	D	D	f	D	D
BALANCE OF ESSEX COUNTY, NY *								
71	Arts, entertainment, & recreation	20	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, NY								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
BALANCE OF FULTON COUNTY, NY								
71	Arts, entertainment, & recreation	13	2 463	421	58	22	70.6	17.5
713	Amusement, gambling, & recreation industries	13	2 463	421	58	22	70.6	17.5
7139	Other amusement & recreation services	13	2 463	421	58	22	70.6	17.5

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							From administrative records ¹	Estimated ²
BALANCE OF GENESEE COUNTY, NY								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF GREENE COUNTY, NY								
71	Arts, entertainment, & recreation	15	13 582	4 559	1 495	431	9.1	—
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	8	D	D	D	e	D	D
BALANCE OF HAMILTON COUNTY, NY								
71	Arts, entertainment, & recreation	15	2 068	526	18	5	83.1	16.9
713	Amusement, gambling, & recreation industries	15	2 068	526	18	5	83.1	16.9
7139	Other amusement & recreation services	15	2 068	526	18	5	83.1	16.9
BALANCE OF HERKIMER COUNTY, NY								
71	Arts, entertainment, & recreation	15	6 950	2 171	258	83	21.5	8.7
713	Amusement, gambling, & recreation industries	15	6 950	2 171	258	83	21.5	8.7
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF JEFFERSON COUNTY, NY								
71	Arts, entertainment, & recreation	45	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	39	D	D	D	c	D	D
7139	Other amusement & recreation services	37	D	D	D	c	D	D
71393	Marinas	19	6 065	1 140	135	43	62.1	29.7
713930	Marinas	19	6 065	1 140	135	43	62.1	29.7
BALANCE OF LEWIS COUNTY, NY								
71	Arts, entertainment, & recreation	10	1 455	328	121	79	50.7	8.2
BALANCE OF LIVINGSTON COUNTY, NY								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF MADISON COUNTY, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, NY								
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
BALANCE OF MONTGOMERY COUNTY, NY								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF NIAGARA COUNTY, NY								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF ONEIDA COUNTY, NY								
71	Arts, entertainment, & recreation	31	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	b	D	D
7139	Other amusement & recreation services	23	D	D	D	b	D	D
BALANCE OF ONONDAGA COUNTY, NY								
71	Arts, entertainment, & recreation	12	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	11	3 669	1 226	385	273	47.3	2.1
7139	Other amusement & recreation services	11	3 669	1 226	385	273	47.3	2.1
BALANCE OF ONTARIO COUNTY, NY								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
BALANCE OF ORANGE COUNTY, NY								
71	Arts, entertainment, & recreation	21	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	5	3 296	1 298	338	41	14.6	—
71151	Independent artists, writers, & performers	5	3 296	1 298	338	41	14.6	—
711510	Independent artists, writers, & performers	5	3 296	1 298	338	41	14.6	—
713	Amusement, gambling, & recreation industries	13	6 641	1 280	218	92	43.1	9.5
7139	Other amusement & recreation services	13	6 641	1 280	218	92	43.1	9.5
BALANCE OF ORLEANS COUNTY, NY								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
BALANCE OF OSWEGO COUNTY, NY								
71	Arts, entertainment, & recreation	21	8 053	1 184	165	53	65.4	1.4
713	Amusement, gambling, & recreation industries	20	D	D	D	b	D	D
7139	Other amusement & recreation services	20	D	D	D	b	D	D
71393	Marinas	5	D	D	D	a	D	D
713930	Marinas	5	D	D	D	a	D	D
BALANCE OF OTSEGO COUNTY, NY								
71	Arts, entertainment, & recreation	20	4 315	1 030	101	31	39.8	3.5
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF PUTNAM COUNTY, NY								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
BALANCE OF RENSSELAER COUNTY, NY								
71	Arts, entertainment, & recreation	4	952	240	25	15	82.7	—
BALANCE OF ST. LAWRENCE COUNTY, NY								
71	Arts, entertainment, & recreation	10	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	a	D	D
7139	Other amusement & recreation services	9	D	D	D	a	D	D
BALANCE OF SARATOGA COUNTY, NY								
71	Arts, entertainment, & recreation	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF SCHENECTADY COUNTY, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF SCHOHARIE COUNTY, NY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
BALANCE OF SCHUYLER COUNTY, NY								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
BALANCE OF SENECA COUNTY, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF STEUBEN COUNTY, NY								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF SUFFOLK COUNTY, NY								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	3 413	1 353	242	33	25.5	—
7139	Other amusement & recreation services	5	3 413	1 353	242	33	25.5	—
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
BALANCE OF SULLIVAN COUNTY, NY								
71	Arts, entertainment, & recreation	25	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	a	D	D
7139	Other amusement & recreation services	16	D	D	D	a	D	D
BALANCE OF TIOGA COUNTY, NY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF TOMPKINS COUNTY, NY								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF ULSTER COUNTY, NY								
71	Arts, entertainment, & recreation	47	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	27	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	D	D	D	a	D	D
71151	Independent artists, writers, & performers	15	D	D	D	a	D	D
711510	Independent artists, writers, & performers	15	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
BALANCE OF WARREN COUNTY, NY								
71	Arts, entertainment, & recreation	37	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	b	D	D
7139	Other amusement & recreation services	26	D	D	D	b	D	D
71393	Marinas	9	D	D	D	b	D	D
713930	Marinas	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WASHINGTON COUNTY, NY								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	2 422	711	158	123	26.9	.7
7139	Other amusement & recreation services	8	2 422	711	158	123	26.9	.7
BALANCE OF WAYNE COUNTY, NY								
71	Arts, entertainment, & recreation	23	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	b	D	D
7139	Other amusement & recreation services	22	D	D	D	b	D	D
BALANCE OF WESTCHESTER COUNTY, NY								
71	Arts, entertainment, & recreation	20	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	13	D	D	D	a	D	D
71151	Independent artists, writers, & performers	13	D	D	D	a	D	D
711510	Independent artists, writers, & performers	13	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
BALANCE OF WYOMING COUNTY, NY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF YATES COUNTY, NY								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

NEW YORK

Airmont. See “Ramapo town balance.”

Amherst town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Amherst town balance contains all of Amherst town except the incorporated place of Williamsville.

Amityville. See “Babylon town balance.”

Ardasley. See “Greenburgh town balance.”

Attica is in Genesee and Wyoming Counties.

Babylon. See “Babylon town balance.”

Babylon town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Babylon town balance contains all of Babylon town except the incorporated places of Amityville, Babylon, and Lindenhurst.

Balance of Essex County includes the former Ticonderoga village, which disincorporated in January 1994.

Baldwinsville. See “Lysander town balance” and “Van Buren town balance.”

Ballston Spa. See “Milton town balance.”

Bayville. See “Oyster Bay town balance.”

Bellport. See “Brookhaven town balance.”

Blasdell. See “Hamburg town balance.”

Blooming Grove town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Blooming Grove town balance contains all of Blooming Grove town except the incorporated place of Washingtonville.

Briarcliff Manor. See “Mount Pleasant town balance.”

Brightwaters. See “Islip town balance.”

Bronxville. See “Eastchester town balance.”

Brookhaven town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census.

Brookhaven town balance contains all of Brookhaven town except the incorporated places of Bellport, Lake Grove, Patchogue, and Port Jefferson.

Brookville. See “Oyster Bay town balance.”

Cayuga Heights. See “Ithaca town balance.”

Cedarhurst. See “Hempstead town balance.”

Cheektowaga town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cheektowaga town balance contains all of Cheektowaga town except the incorporated places of Depew, Sloan, and Williamsville.

Chestnut Ridge. See “Ramapo town balance.”

Chittenango. See “Sullivan town balance.”

Cicero town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cicero town balance contains all of Cicero town except the incorporated place of North Syracuse.

Clarkstown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Clarkstown town balance contains all of Clarkstown town except the incorporated places of Nyack and Spring Valley.

Clay town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Clay town balance contains all of Clay town except the incorporated place of North Syracuse.

Colonie. See “Colonie town balance.”

Colonie town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Colonie town balance contains all of Colonie town except the incorporated places of Colonie and Menands.

Cortlandt town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cortlandt town balance contains all of Cortlandt town except the incorporated place of Croton-on-Hudson.

Croton-on-Hudson. See “Cortlandt town balance.”

Depew. See “Cheektowaga town balance” and “Lancaster town balance.”

De Witt town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. De Witt town balance contains all of De Witt town except the incorporated place of East Syracuse.

Dobbs Ferry. See “Greenburgh town balance.”

Eastchester town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Eastchester town balance contains all of Eastchester town except the incorporated places of Bronxville and Tuckahoe.

East Hills. See “North Hempstead town balance” and “Oyster Bay town balance.”

East Rockaway. See “Hempstead town balance.”

East Syracuse. See “De Witt town balance.”

East Williston. See “North Hempstead town balance.”

Ellenville. See “Shawangunk town balance.”

Elmsford. See “Greenburgh town balance.”

Endicott. See “Union town balance.”

Fairport. See “Perinton town balance.”

Farmingdale. See “Oyster Bay town balance.”

Fayetteville. See “Manlius town balance.”

Floral Park. See “Hempstead town balance” and “North Hempstead town balance.”

Florida. See “Warwick town balance.”

Flower Hill. See “North Hempstead town balance.”

Freeport. See “Hempstead town balance.”

Garden City. See “Hempstead town balance” and “North Hempstead town balance.”

Geddes town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Geddes town balance contains all of Geddes town except the incorporated place of Solvay.

Geneva is in Ontario and Seneca Counties.

Glenville town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Glenville town balance contains all of Glenville town except the incorporated place of Scotia.

Gowanda is in Cattaraugus and Erie Counties.

Great Neck. See “North Hempstead town balance.”

Great Neck Estates. See “North Hempstead town balance.”

Great Neck Plaza. See “North Hempstead town balance.”

Greenburgh town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Greenburgh town balance contains all of Greenburgh town except the incorporated places of Ardsley, Dobbs Ferry, Elmsford, Hastings-on-Hudson, Irvington, and Tarrytown.

Greenwood Lake. See “Warwick town balance.”

Hamburg. See “Hamburg town balance.”

Hamburg town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Hamburg town balance contains all of Hamburg town except the incorporated places of Blasdell and Hamburg.

Hastings-on-Hudson. See “Greenburgh town balance.”

Haverstraw. See “Haverstraw town balance.”

Haverstraw town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Haverstraw town balance contains all of Haverstraw town except the incorporated places of Haverstraw, Pomona, and West Haverstraw.

Hempstead. See “Hempstead town balance.”

Hempstead town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Hempstead town balance contains all of Hempstead town except the incorporated places of Cedarhurst, East Rockaway, Floral Park, Freeport, Garden City, Hempstead, Island Park, Lawrence, Lynbrook, Malverne, Mineola, New Hyde Park, Rockville Centre, and Valley Stream.

Huntington town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Huntington town balance contains all of Huntington town except the incorporated places of Lloyd Harbor and Northport.

Irvington. See “Greenburgh town balance.”

Islandia. See “Islip town balance.”

Island Park. See “Hempstead town balance.”

Islip town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Islip town balance contains all of Islip town except the incorporated places of Brightwaters and Islandia.

Ithaca town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ithaca town balance contains all of Ithaca town except the incorporated place of Cayuga Heights.

Johnson City. See “Union town balance.”

Kenmore. See “Tonawanda town balance.”

Kings Point. See “North Hempstead town balance.”

Lake Grove. See “Brookhaven town balance.”

Lancaster. See “Lancaster town balance.”

Lancaster town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lancaster town balance contains all of Lancaster town except the incorporated places of Depew and Lancaster.

Larchmont. See “Mamaroneck town balance.”

Lawrence. See “Hempstead town balance.”

Lewiston. See “Lewiston town balance.”

Lewiston town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lewiston town balance contains all of Lewiston town except the incorporated place of Lewiston.

Lindenhurst. See “Babylon town balance.”

Liverpool. See “Salina town balance.”

Lloyd Harbor. See “Huntington town balance.”

Lynbrook. See “Hempstead town balance.”

Lysander town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lysander town balance contains all of Lysander town except the incorporated place of Baldwinsville.

Malverne. See “Hempstead town balance.”

Mamaroneck. See “Mamaroneck town balance.”

Mamaroneck town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Mamaroneck town balance contains all of Mamaroneck town except the incorporated places of Larchmont and Mamaroneck.

Manlius. See “Manlius town balance.”

Manlius town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Manlius town balance contains all of Manlius town except the incorporated places of Fayetteville, Manlius, and Minoa.

Manorhaven. See “North Hempstead town balance.”

Massapequa Park. See “Oyster Bay town balance.”

Menands. See “Colonie town balance.”

Milton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Milton town balance contains all of Milton town except the incorporated place of Ballston Spa.

Mineola. See “Hempstead town balance” and “North Hempstead town balance.”

Minoa. See “Manlius town balance.”

Montebello. See “Ramapo town balance.”

Moreau town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Moreau town balance contains all of Moreau town except the incorporated place of South Glens Falls.

Mount Pleasant town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Mount Pleasant town balance contains all of Mount Pleasant town except the incorporated places of Briarcliff Manor, Pleasantville, and Sleepy Hollow.

Munsey Park. See “North Hempstead town balance.”

Muttontown. See “Oyster Bay town balance.”

New Hartford town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. New Hartford town balance contains all of New Hartford town except the incorporated place of New York Mills.

New Hempstead. See “Ramapo town balance.”

New Hyde Park. See “Hempstead town balance” and “North Hempstead town balance.”

New Square. See “Ramapo town balance.”

New Windsor town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. New Windsor town balance contains all of New Windsor town except the incorporated place of Washingtonville.

New York is in Bronx, Kings, New York, Queens, and Richmond Counties.

New York Mills. See “New Hartford town balance” and “Whitestown town balance.”

North Hempstead town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. North Hempstead town balance contains all of North Hempstead town except the incorporated places of East Hills, East Williston, Floral Park, Flower Hill, Garden City, Great Neck, Great Neck Estates, Great Neck Plaza, Kings Point, Manorhaven, Mineola, Munsey Park, New Hyde Park, North Hills, Old Westbury, Port Washington North, Sands Point, Thomaston, Westbury, and Williston Park.

North Hills. See “North Hempstead town balance.”

Northport. See “Huntington town balance.”

North Syracuse. See “Cicero town balance” and “Clay town balance.”

Nyack. See “Clarkstown town balance” and “Orangetown town balance.”

Ogden town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ogden town balance contains all of Ogden town except the incorporated place of Spencerport.

Old Westbury. See “North Hempstead town balance” and “Oyster Bay town balance.”

Orangetown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Orangetown town balance contains all of Orangetown town except the incorporated places of Nyack and South Nyack.

Orchard Park. See “Orchard Park town balance.”

Orchard Park town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Orchard Park town balance contains all of Orchard Park town except the incorporated place of Orchard Park.

Owego. See “Owego town balance.”

Owego town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Owego town balance contains all of Owego town except the incorporated place of Owego.

Oyster Bay town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census.

Oyster Bay town balance contains all of Oyster Bay town except the incorporated places of Bayville, Brookville, East Hills, Farmingdale, Massapequa Park, Muttontown, Old Westbury, and Sea Cliff.

Patchogue. See “Brookhaven town balance.”

Perinton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Perinton town balance contains all of Perinton town except the incorporated place of Fairport.

Pleasantville. See “Mount Pleasant town balance.”

Pomona. See “Haverstraw town balance” and “Ramapo town balance.”

Port Jefferson. See “Brookhaven town balance.”

Port Washington North. See “North Hempstead town balance.”

Poughkeepsie town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Poughkeepsie town balance contains all of Poughkeepsie town except the incorporated place of Wappingers Falls.

Ramapo town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ramapo town balance contains all of Ramapo town except the incorporated places of Airmont, Chestnut Ridge, Montebello, New Hempstead, New Square, Pomona, Sloatsburg, Spring Valley, Suffern, and Wesley Hills.

Rockville Centre. See “Hempstead town balance.”

Salina town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Salina town balance contains all of Salina town except the incorporated place of Liverpool.

Sands Point. See “North Hempstead town balance.”

Saranac Lake is in Essex and Franklin Counties.

Saugerties. See “Saugerties town balance.”

Saugerties town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Saugerties town balance contains all of Saugerties town except the incorporated place of Saugerties.

Scotia. See “Glenville town balance.”

Sea Cliff. See “Oyster Bay town balance.”

Shawangunk town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Shawangunk town balance contains all of Shawangunk town except the incorporated place of Ellenville.

Sleepy Hollow name was changed from North Tarrytown in December 1996; see “Mount Pleasant town balance.”

Sloan. See “Cheektowaga town balance.”

Sloatsburg. See “Ramapo town balance.”

Solvay. See “Geddes town balance.”

Southampton. See “Southampton town balance.”

Southampton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Southampton town balance contains all of Southampton town except the incorporated place of Southampton.

South Glens Falls. See “Moreau town balance.”

South Nyack. See “Orangetown town balance.”

Spencerport. See “Ogden town balance.”

Spring Valley. See “Clarkstown town balance” and “Ramapo town balance.”

Suffern. See “Ramapo town balance.”

Sullivan town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Sullivan town balance contains all of Sullivan town except the incorporated place of Chittenango.

Tarrytown. See “Greenburgh town balance.”

Thomaston. See “North Hempstead town balance.”

Tonawanda town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Tonawanda town balance contains all of Tonawanda town except the incorporated place of Kenmore.

Tuckahoe. See “Eastchester town balance.”

Union town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Union town balance contains all of Union town except the incorporated places of Endicott and Johnson City.

Valley Stream. See “Hempstead town balance.”

Van Buren town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Van Buren town balance contains all of Van Buren town except the incorporated place of Baldwinsville.

Wappingers Falls. See “Poughkeepsie town balance” and “Wappinger town balance.”

Wappinger town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Wappinger town balance contains all of Wappinger town except the incorporated place of Wappingers Falls.

Warwick. See “Warwick town balance.”

Warwick town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Censuses. Warwick town balance contains all of Warwick town except the incorporated places of Florida, Greenwood Lake, and Warwick.

Washingtonville. See “Blooming Grove town balance” and “New Windsor town balance.”

Webster. See “Webster town balance.”

Webster town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Webster town balance contains all of Webster town except the incorporated place of Webster.

Wesley Hills. See “Ramapo town balance.”

Westbury. See “North Hempstead town balance.”

West Haverstraw. See “Haverstraw town balance.”

Whitesboro. See “Whitestown town balance.”

Whitestown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Whitestown town balance contains all of Whitestown town except the incorporated places of New York Mills, Whitesboro, and Yorkville.

Williamsville. See “Amherst town balance” and “Cheektowaga town balance.”

Williston Park. See “North Hempstead town balance.”

Yorkville. See “Whitestown town balance.”

Appendix E. Metropolitan Areas

NEW YORK

Albany—Schenectady—Troy, NY MSA

Albany County, NY
Montgomery County, NY
Rensselaer County, NY
Saratoga County, NY
Schenectady County, NY
Schoharie County, NY

Binghamton, NY MSA

Broome County, NY
Tioga County, NY

Buffalo—Niagara Falls, NY MSA

Erie County, NY
Niagara County, NY

Dutchess County, NY PMSA

Dutchess County, NY

Elmira, NY MSA

Chemung County, NY

Glens Falls, NY MSA

Warren County, NY
Washington County, NY

Jamestown, NY MSA

Chautauqua County, NY

Nassau—Suffolk, NY PMSA

Nassau County, NY
Suffolk County, NY

New York, NY PMSA

Bronx County, NY
Kings County, NY
New York County, NY
Putnam County, NY
Queens County, NY

New York, NY PMSA—Con.

Richmond County, NY
Rockland County, NY
Westchester County, NY

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

Bergen—Passaic, NJ PMSA
Bergen County, NJ
Passaic County, NJ
Bridgeport, CT PMSA
Fairfield County, CT (Part)
Bridgeport city, CT
Fairfield town, CT
Monroe town, CT
Shelton city, CT
Stratford town, CT
Trumbull town, CT
New Haven County, CT (Part)
Ansonia city, CT
Derby city, CT
Milford city, CT
Seymour town, CT
Danbury, CT PMSA
Fairfield County, CT (Part)
Bethel town, CT
Brookfield town, CT
Danbury city, CT
New Fairfield town, CT
Newtown town, CT
Ridgefield town, CT
Litchfield County, CT (Part)
New Milford town, CT

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Dutchess County, NY PMSA
Dutchess County, NY
Jersey City, NJ PMSA
Hudson County, NJ
Middlesex—Somerset—Hunterdon, NJ PMSA
Hunterdon County, NJ
Middlesex County, NJ
Somerset County, NJ
Monmouth—Ocean, NJ PMSA
Monmouth County, NJ
Ocean County, NJ
Nassau—Suffolk, NY PMSA
Nassau County, NY
Suffolk County, NY
New Haven—Meriden, CT PMSA
Middlesex County, CT (Part)
Clinton town, CT
New Haven County, CT (Part)
Branford town, CT
Cheshire town, CT
East Haven town, CT
Guilford town, CT
Hamden town, CT
Madison town, CT
Meriden city, CT
New Haven city, CT
North Branford town, CT
North Haven town, CT
Orange town, CT
Wallingford town, CT
West Haven city, CT
New York, NY PMSA
Bronx County, NY
Kings County, NY
New York County, NY
Putnam County, NY

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

New York, NY PMSA—Con.
Queens County, NY
Richmond County, NY
Rockland County, NY
Westchester County, NY
Newark, NJ PMSA
Essex County, NJ
Morris County, NJ
Sussex County, NJ
Union County, NJ
Warren County, NJ
Newburgh, NY—PA PMSA
Orange County, NY
Pike County, PA
Stamford—Norwalk, CT PMSA
Fairfield County, CT (Part)
Darien town, CT
Greenwich town, CT
New Canaan town, CT
Norwalk city, CT
Stamford city, CT
Westport town, CT
Wilton town, CT
Trenton, NJ PMSA
Mercer County, NJ
Waterbury, CT PMSA
Litchfield County, CT (Part)
Watertown town, CT
New Haven County, CT (Part)
Naugatuck, CT
Southbury town, CT
Waterbury city, CT
Wolcott town, CT
Newburgh, NY—PA PMSA
Orange County, NY
Pike County, PA

Rochester, NY MSA

Genesee County, NY
Livingston County, NY
Monroe County, NY
Ontario County, NY
Orleans County, NY
Wayne County, NY

Syracuse, NY MSA

Cayuga County, NY
Madison County, NY
Onondaga County, NY
Oswego County, NY

Utica—Rome, NY MSA

Herkimer County, NY
Oneida County, NY

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

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Arts, Entertainment, and Recreation
Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	OHIO							
	Arts, entertainment, & recreation	2 902	2 308 609	706 601	119 937	37 210	18.4	4.4
711	Performing arts, spectator sports, & related industries	542	823 504	303 579	43 677	7 891	9.5	1.4
7111	Performing arts companies	94	39 756	12 798	2 688	915	28.9	3.4
71111	Theater companies & dinner theaters	25	19 358	7 462	1 769	601	18.0	1.5
711110	Theater companies & dinner theaters	25	19 358	7 462	1 769	601	18.0	1.5
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	19	7 613	2 937	857	256	44.4	3.7
7111103	Dinner theaters	5	D	D	D	e	D	D
71112	Dance companies	1	D	D	D	a	D	D
711120	Dance companies	1	D	D	D	a	D	D
71113	Musical groups & artists	53	14 789	4 191	593	195	49.6	5.8
711130	Musical groups & artists	53	14 789	4 191	593	195	49.6	5.8
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	51	D	D	D	c	D	D
71119	Other performing arts companies	15	D	D	D	c	D	D
711190	Other performing arts companies	15	D	D	D	c	D	D
7111901	Circuses	3	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	b	D	D
7112	Spectator sports	149	519 421	237 666	29 479	4 583	5.1	.6
71121	Spectator sports	149	519 421	237 666	29 479	4 583	5.1	.6
711211	Sports teams & clubs	13	330 495	197 752	21 759	2 371	1.3	.1
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	8	86 875	44 691	13 379	1 329	5.0	.4
711212	Racetracks	35	141 406	27 101	5 221	1 761	8.4	.2
7112122	Auto racetrack operation	24	20 700	2 770	333	255	28.8	1.7
7112123	Horse racetrack operation	11	120 706	24 331	4 888	1 506	4.9	—
711219	Other spectator sports	101	47 520	12 813	2 499	451	21.8	4.6
7112191	Professional athletes	23	10 978	4 133	710	117	31.7	—
7112192	Racing (except racetrack operation)	78	36 542	8 680	1 789	334	18.8	6.0
7113	Promoters of performing arts, sports, & similar events	101	115 562	16 979	3 304	1 372	16.4	4.7
71131	Promoters of performing arts, sports, & similar events w/facility	25	25 714	5 352	1 240	475	6.7	.7
711310	Promoters of performing arts, sports, & similar events w/facility	25	25 714	5 352	1 240	475	6.7	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	76	89 848	11 627	2 064	897	19.2	5.8
711320	Promoters of performing arts, sports, & similar events w/o facil	76	89 848	11 627	2 064	897	19.2	5.8
7114	Agents/managers for artists, athletes, & other public figures	38	111 885	22 584	5 134	469	4.2	.2
71141	Agents/managers for artists, athletes, & other public figures	38	111 885	22 584	5 134	469	4.2	.2
711410	Agents/managers for artists, athletes, & other public figures	38	111 885	22 584	5 134	469	4.2	.2
7115	Independent artists, writers, & performers	160	36 880	13 552	3 072	552	43.9	3.7
71151	Independent artists, writers, & performers	160	36 880	13 552	3 072	552	43.9	3.7
711510	Independent artists, writers, & performers	160	36 880	13 552	3 072	552	43.9	3.7
712	Museums, historical sites, & similar institutions	20	5 157	1 590	183	156	50.2	10.2
7121	Museums, historical sites, & similar institutions	20	5 157	1 590	183	156	50.2	10.2
71211	Museums	10	D	D	D	b	D	D
712110	Museums	10	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	b	D	D
712120	Historical sites	1	D	D	D	b	D	D
71213	Zoos & botanical gardens	3	182	30	3	2	D	34.1
712130	Zoos & botanical gardens	3	182	30	3	2	D	34.1
71219	Nature parks & other similar institutions	6	1 598	556	51	22	29.3	17.2
712190	Nature parks & other similar institutions	6	1 598	556	51	22	29.3	17.2
713	Amusement, gambling, & recreation industries	2 340	1 479 948	401 432	76 077	29 163	23.2	6.0
7131	Amusement parks & arcades	126	377 609	95 032	12 697	3 319	3.5	.3
71311	Amusement & theme parks	15	337 173	84 807	10 589	2 062	.7	—
713110	Amusement & theme parks	15	337 173	84 807	10 589	2 062	.7	—
7131101	Waterparks	5	7 653	2 398	181	73	3.9	—
7131102	Amusement parks (except waterparks)	10	329 520	82 409	10 408	1 989	.7	—
71312	Amusement arcades	111	40 436	10 225	2 108	1 257	26.9	2.7
713120	Amusement arcades	111	40 436	10 225	2 108	1 257	26.9	2.7
7132	Gambling industries	18	27 398	2 042	505	114	12.2	1.9
71329	Other gambling industries	18	27 398	2 042	505	114	12.2	1.9
713290	Other gambling industries	18	27 398	2 042	505	114	12.2	1.9
7132902	Lottery, bingo, bookie, & other betting operation	18	27 398	2 042	505	114	12.2	1.9
7139	Other amusement & recreation services	2 196	1 074 941	304 358	62 875	25 730	30.4	8.1
71391	Golf courses & country clubs	509	405 017	119 977	18 477	6 786	30.4	8.5
713910	Golf courses & country clubs	509	405 017	119 977	18 477	6 786	30.4	8.5
71392	Skiing facilities	8	9 698	4 254	2 352	791	3.9	—
713920	Skiing facilities	8	9 698	4 254	2 352	791	3.9	—
71393	Marinas	140	74 783	15 799	2 738	714	31.1	6.8
713930	Marinas	140	74 783	15 799	2 738	714	31.1	6.8
71394	Fitness & recreational sports centers	694	251 853	75 319	17 477	8 995	31.6	11.9
713940	Fitness & recreational sports centers	694	251 853	75 319	17 477	8 995	31.6	11.9
7139404	Ice skating rinks	8	5 610	1 632	435	234	25.7	7.2
7139405	Roller skating rinks	96	20 915	6 180	1 713	1 143	34.3	11.4
71395	Bowling centers	386	175 649	51 079	14 143	5 898	26.5	4.0
713950	Bowling centers	386	175 649	51 079	14 143	5 898	26.5	4.0

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	OHIO—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	459	157 941	37 930	7 688	2 546	34.5	6.8
713990	All other amusement & recreation industries	459	157 941	37 930	7 688	2 546	34.5	6.8
7139901	Dance studios & halls	12	4 449	350	54	45	78.7	3.4
7139902	Concession operators of amusement devices & rides	41	21 151	4 293	479	339	8.4	10.9
7139904	Miniature golf courses	53	12 925	3 086	515	269	30.0	.9
7139905	Coin-operated amusement devices (except slot machine operation)	108	73 541	17 665	4 271	855	24.7	3.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	OHIO								
	Arts, entertainment, & recreation	858	907 677	839 479	313 838	68 970	19 582	14.2	3.4
711	Performing arts, spectator sports, & related industries	200	255 487	249 192	77 767	19 534	4 846	10.3	4.0
7111	Performing arts companies	109	147 158	145 312	56 628	14 710	2 916	4.7	.7
71111	Theater companies & dinner theaters	50	42 765	39 312	12 255	3 188	667	10.7	1.6
711110	Theater companies & dinner theaters	50	42 765	39 312	12 255	3 188	667	10.7	1.6
7111101	Opera companies	5	7 603	6 928	1 852	488	73	—	—
7111102	Theater companies	45	35 162	32 384	10 403	2 700	594	13.1	2.0
71112	Dance companies	12	D	D	D	D	e	D	D
711120	Dance companies	12	D	D	D	D	e	D	D
71113	Musical groups & artists	46	83 040	84 638	34 938	9 218	1 800	2.3	.4
711130	Musical groups & artists	46	83 040	84 638	34 938	9 218	1 800	2.3	.4
7111301	Symphony orchestras & chamber music organizations	24	78 172	80 094	33 755	8 959	1 662	.2	.5
7111309	Other music groups & artists	22	4 868	4 544	1 183	259	138	36.0	—
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	91	108 329	103 880	21 139	4 824	1 930	17.8	8.5
71131	Promoters of performing arts, sports, & similar events w/facility	25	71 182	68 253	17 120	4 245	1 651	2.3	2.0
711310	Promoters of performing arts, sports, & similar events w/facility	25	71 182	68 253	17 120	4 245	1 651	2.3	2.0
71132	Promoters of performing arts, sports, & similar events w/o facil	66	37 147	35 627	4 019	579	279	47.5	21.0
711320	Promoters of performing arts, sports, & similar events w/o facil	66	37 147	35 627	4 019	579	279	47.5	21.0
712	Museums, historical sites, & similar institutions	194	284 263	232 866	84 964	21 381	4 488	13.9	3.1
7121	Museums, historical sites, & similar institutions	194	284 263	232 866	84 964	21 381	4 488	13.9	3.1
71211	Museums	133	218 148	176 460	61 469	15 622	3 055	12.5	3.3
712110	Museums	133	218 148	176 460	61 469	15 622	3 055	12.5	3.3
71212	Historical sites	39	19 325	13 743	5 238	1 153	431	21.8	2.0
712120	Historical sites	39	19 325	13 743	5 238	1 153	431	21.8	2.0
71213	Zoos & botanical gardens	10	42 390	38 679	16 851	4 276	928	14.2	2.5
712130	Zoos & botanical gardens	10	42 390	38 679	16 851	4 276	928	14.2	2.5
71219	Nature parks & other similar institutions	12	4 400	3 984	1 406	330	74	49.1	3.1
712190	Nature parks & other similar institutions	12	4 400	3 984	1 406	330	74	49.1	3.1
713	Amusement, gambling, & recreation industries	464	367 927	357 421	151 107	28 055	10 248	17.2	3.1
7139	Other amusement & recreation services	464	367 927	357 421	151 107	28 055	10 248	17.2	3.1
71391	Golf courses & country clubs	134	260 126	255 144	110 338	20 340	6 198	10.4	1.5
713910	Golf courses & country clubs	134	260 126	255 144	110 338	20 340	6 198	10.4	1.5
71394	Fitness & recreational sports centers	248	84 934	82 253	33 921	6 456	3 595	29.5	5.4
713940	Fitness & recreational sports centers	248	84 934	82 253	33 921	6 456	3 595	29.5	5.4
71399	All other amusement & recreation industries	82	22 867	20 024	6 848	1 259	455	48.7	13.1
713990	All other amusement & recreation industries	82	22 867	20 024	6 848	1 259	455	48.7	13.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CANTON–MASSILLON, OH MSA								
71	Arts, entertainment, & recreation	105	42 755	11 513	2 188	960	36.1	2.6
711	Performing arts, spectator sports, & related industries	14	3 921	954	171	36	74.5	1.4
713	Amusement, gambling, & recreation industries	91	38 834	10 559	2 017	924	32.2	2.7
7139	Other amusement & recreation services	86	37 041	10 187	1 926	857	32.4	2.8
71391	Golf courses & country clubs	23	17 113	5 164	795	313	38.0	—
713910	Golf courses & country clubs	23	17 113	5 164	795	313	38.0	—
71394	Fitness & recreational sports centers	21	8 653	1 951	416	194	19.8	3.2
713940	Fitness & recreational sports centers	21	8 653	1 951	416	194	19.8	3.2
71395	Bowling centers	17	7 273	2 134	588	312	25.6	2.0
713950	Bowling centers	17	7 273	2 134	588	312	25.6	2.0
71399	All other amusement & recreation industries	23	D	D	D	b	D	D
713990	All other amusement & recreation industries	23	D	D	D	b	D	D
CINCINNATI–HAMILTON, OH–KY–IN CMSA								
71	Arts, entertainment, & recreation	504	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	121	D	D	D	g	D	D
7111	Performing arts companies	20	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	D	D	D	e	D	D
711110	Theater companies & dinner theaters	9	D	D	D	e	D	D
7111102	Theater companies	7	D	D	D	c	D	D
7112	Spectator sports	29	D	D	D	g	D	D
71121	Spectator sports	29	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	18	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
7115	Independent artists, writers, & performers	45	D	D	D	c	D	D
71151	Independent artists, writers, & performers	45	D	D	D	c	D	D
711510	Independent artists, writers, & performers	45	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	381	D	D	D	i	D	D
7131	Amusement parks & arcades	24	D	D	D	g	D	D
71311	Amusement & theme parks	7	D	D	D	f	D	D
713110	Amusement & theme parks	7	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	f	D	D
71312	Amusement arcades	17	D	D	D	e	D	D
713120	Amusement arcades	17	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	355	D	D	D	i	D	D
71391	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
713910	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
71393	Marinas	19	D	D	D	b	D	D
713930	Marinas	19	D	D	D	b	D	D
71394	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
713940	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
7139405	Roller skating rinks	14	3 678	1 137	305	163	17.9	25.8
71395	Bowling centers	49	D	D	D	f	D	D
713950	Bowling centers	49	D	D	D	f	D	D
71399	All other amusement & recreation industries	80	D	D	D	f	D	D
713990	All other amusement & recreation industries	80	D	D	D	f	D	D
7139901	Dance studios & halls	4	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	8	3 276	775	133	59	14.4	1.1
7139905	Coin-operated amusement devices (except slot machine operation)	21	16 503	4 143	978	226	7.4	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI-HAMILTON, OH-KY-IN CMSA—Con.								
Cincinnati, OH-KY-IN PMSA								
71	Arts, entertainment, & recreation	430	660 826	218 287	31 283	8 146	8.8	2.9
711	Performing arts, spectator sports, & related industries	106	D	D	D	g	D	D
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
711110	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
7111102	Theater companies	6	D	D	D	b	D	D
7112	Spectator sports	27	D	D	D	g	D	D
71121	Spectator sports	27	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	17	24 214	3 834	633	237	21.9	6.4
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
7115	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
71151	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
711510	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
713	Amusement, gambling, & recreation industries	322	438 168	109 884	21 468	6 431	8.6	3.5
7131	Amusement parks & arcades	20	125 121	30 716	4 398	1 104	3.4	.1
71311	Amusement & theme parks	5	D	D	D	f	D	D
713110	Amusement & theme parks	5	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	f	D	D
71312	Amusement arcades	15	D	D	D	e	D	D
713120	Amusement arcades	15	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	300	D	D	D	h	D	D
71391	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
713910	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
71393	Marinas	18	D	D	D	b	D	D
713930	Marinas	18	D	D	D	b	D	D
71394	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
713940	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
7139405	Roller skating rinks	10	D	D	D	c	D	D
71395	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
713950	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
71399	All other amusement & recreation industries	67	D	D	D	e	D	D
713990	All other amusement & recreation industries	67	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	17	D	D	D	c	D	D
Hamilton-Middletown, OH PMSA								
71	Arts, entertainment, & recreation	74	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
713910	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
71394	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
713940	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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							From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA								
71	Arts, entertainment, & recreation	790	831 373	269 151	48 922	12 107	14.5	2.7
711	Performing arts, spectator sports, & related industries	190	447 480	165 027	28 562	4 213	6.5	1.0
7111	Performing arts companies	34	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	8 848	3 613	1 109	249	24.7	—
711110	Theater companies & dinner theaters	9	8 848	3 613	1 109	249	24.7	—
71113	Musical groups & artists	20	D	D	D	b	D	D
711130	Musical groups & artists	20	D	D	D	b	D	D
7111309	Other music groups & artists	20	D	D	D	b	D	D
71119	Other performing arts companies	4	D	D	D	b	D	D
711190	Other performing arts companies	4	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	a	D	D
7112	Spectator sports	54	D	D	D	h	D	D
71121	Spectator sports	54	D	D	D	h	D	D
711211	Sports teams & clubs	6	D	D	D	g	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	g	D	D
711212	Racetracks	6	D	D	D	f	D	D
7112123	Horse racetrack operation	2	D	D	D	f	D	D
711219	Other spectator sports	42	13 726	4 191	642	128	34.9	14.1
7112191	Professional athletes	10	5 401	2 243	274	13	37.3	—
7112192	Racing (except racetrack operation)	32	8 325	1 948	368	115	33.4	23.2
7113	Promoters of performing arts, sports, & similar events	25	52 753	6 140	1 406	797	8.9	2.9
71132	Promoters of performing arts, sports, & similar events w/o facil	20	47 394	4 322	952	633	9.5	3.1
711320	Promoters of performing arts, sports, & similar events w/o facil	20	47 394	4 322	952	633	9.5	3.1
7114	Agents/managers for artists, athletes, & other public figures	18	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	18	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	18	D	D	D	e	D	D
7115	Independent artists, writers, & performers	59	D	D	D	c	D	D
71151	Independent artists, writers, & performers	59	D	D	D	c	D	D
711510	Independent artists, writers, & performers	59	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	596	383 007	104 010	20 352	7 891	23.8	4.7
7131	Amusement parks & arcades	35	D	D	D	f	D	D
71311	Amusement & theme parks	6	D	D	D	f	D	D
713110	Amusement & theme parks	6	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	f	D	D
71312	Amusement arcades	29	D	D	D	c	D	D
713120	Amusement arcades	29	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	b	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	557	D	D	D	i	D	D
71391	Golf courses & country clubs	124	97 591	29 283	4 357	1 702	33.0	6.6
713910	Golf courses & country clubs	124	97 591	29 283	4 357	1 702	33.0	6.6
71393	Marinas	39	D	D	D	c	D	D
713930	Marinas	39	D	D	D	c	D	D
71394	Fitness & recreational sports centers	180	66 997	19 537	4 447	2 606	34.8	7.8
713940	Fitness & recreational sports centers	180	66 997	19 537	4 447	2 606	34.8	7.8
7139405	Roller skating rinks	26	5 218	1 386	346	279	41.7	.9
71395	Bowling centers	97	43 243	12 313	3 536	1 449	28.7	9.0
713950	Bowling centers	97	43 243	12 313	3 536	1 449	28.7	9.0
71399	All other amusement & recreation industries	112	D	D	D	f	D	D
713990	All other amusement & recreation industries	112	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	2 670	624	101	55	1.3	—
7139904	Miniature golf courses	13	3 569	1 026	199	86	16.0	.5
7139905	Coin-operated amusement devices (except slot machine operation)	25	21 694	5 801	1 318	227	24.9	.4
Akron, OH PMSA								
71	Arts, entertainment, & recreation	206	236 511	57 896	11 494	3 418	14.6	2.6
711	Performing arts, spectator sports, & related industries	58	74 975	13 142	3 366	812	10.7	2.6
7111	Performing arts companies	12	D	D	D	e	D	D
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7111309	Other music groups & artists	6	D	D	D	a	D	D
7112	Spectator sports	23	D	D	D	e	D	D
71121	Spectator sports	23	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	18	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	16 029	2 337	477	148	10.4	3.7
71132	Promoters of performing arts, sports, & similar events w/o facil	6	16 029	2 337	477	148	10.4	3.7
711320	Promoters of performing arts, sports, & similar events w/o facil	6	16 029	2 337	477	148	10.4	3.7

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							From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA—Con.								
Akron, OH PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	148	161 536	44 754	8 128	2 606	16.4	2.6
7131	Amusement parks & arcades	8	D	D	D	f	D	D
71311	Amusement & theme parks	3	D	D	D	f	D	D
713110	Amusement & theme parks	3	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	f	D	D
7139	Other amusement & recreation services	140	D	D	D	g	D	D
71391	Golf courses & country clubs	39	45 611	12 437	2 118	769	26.8	6.5
713910	Golf courses & country clubs	39	45 611	12 437	2 118	769	26.8	6.5
71394	Fitness & recreational sports centers	47	13 416	4 042	889	435	41.9	4.1
713940	Fitness & recreational sports centers	47	13 416	4 042	889	435	41.9	4.1
71395	Bowling centers	21	9 359	3 032	850	342	30.6	5.0
713950	Bowling centers	21	9 359	3 032	850	342	30.6	5.0
71399	All other amusement & recreation industries	28	D	D	D	c	D	D
713990	All other amusement & recreation industries	28	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	D	D	b	D	D
Cleveland—Lorain—Elyria, OH PMSA								
71	Arts, entertainment, & recreation	584	594 862	211 255	37 428	8 689	14.5	2.8
711	Performing arts, spectator sports, & related industries	132	372 505	151 885	25 196	3 401	5.7	.6
7111	Performing arts companies	22	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	31	222 484	122 486	18 676	2 172	3.4	.4
71121	Spectator sports	31	222 484	122 486	18 676	2 172	3.4	.4
711211	Sports teams & clubs	5	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	g	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	23	D	D	D	b	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	36 724	3 803	929	649	8.2	2.6
71132	Promoters of performing arts, sports, & similar events w/o facil	14	31 365	1 985	475	485	9.0	2.8
711320	Promoters of performing arts, sports, & similar events w/o facil	14	31 365	1 985	475	485	9.0	2.8
7114	Agents/managers for artists, athletes, & other public figures	15	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	15	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	15	D	D	D	e	D	D
7115	Independent artists, writers, & performers	45	D	D	D	c	D	D
71151	Independent artists, writers, & performers	45	D	D	D	c	D	D
711510	Independent artists, writers, & performers	45	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	448	221 471	59 256	12 224	5 285	29.2	6.3
7131	Amusement parks & arcades	27	10 609	2 584	452	212	21.6	.7
71312	Amusement arcades	24	9 099	2 093	415	199	25.2	.8
713120	Amusement arcades	24	9 099	2 093	415	199	25.2	.8
7132	Gambling industries	4	D	D	D	b	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	417	D	D	D	i	D	D
71391	Golf courses & country clubs	85	51 980	16 846	2 239	933	38.4	6.7
713910	Golf courses & country clubs	85	51 980	16 846	2 239	933	38.4	6.7
71393	Marinas	36	D	D	D	c	D	D
713930	Marinas	36	D	D	D	c	D	D
71394	Fitness & recreational sports centers	133	53 581	15 495	3 558	2 171	33.0	8.7
713940	Fitness & recreational sports centers	133	53 581	15 495	3 558	2 171	33.0	8.7
7139405	Roller skating rinks	18	4 221	1 233	299	236	33.6	1.1
71395	Bowling centers	76	33 884	9 281	2 686	1 107	28.2	10.2
713950	Bowling centers	76	33 884	9 281	2 686	1 107	28.2	10.2
71399	All other amusement & recreation industries	84	D	D	D	e	D	D
713990	All other amusement & recreation industries	84	D	D	D	e	D	D
7139904	Miniature golf courses	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	19	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
COLUMBUS, OH MSA								
71	Arts, entertainment, & recreation	370	294 580	79 895	16 286	5 799	18.1	4.0
711	Performing arts, spectator sports, & related industries	97	D	D	D	g	D	D
7111	Performing arts companies	14	D	D	D	b	D	D
71113	Musical groups & artists	9	2 151	811	112	57	26.4	3.2
711130	Musical groups & artists	9	2 151	811	112	57	26.4	3.2
7111309	Other music groups & artists	8	D	D	D	b	D	D
7112	Spectator sports	28	66 663	15 048	3 027	1 140	2.1	.4
71121	Spectator sports	28	66 663	15 048	3 027	1 140	2.1	.4
711212	Racetracks	7	33 436	7 077	1 424	608	—	.7
711219	Other spectator sports	19	D	D	D	c	D	D
7112191	Professional athletes	4	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	15	23 388	5 521	1 084	136	3.0	.1
7113	Promoters of performing arts, sports, & similar events	17	9 804	2 289	449	75	20.9	.8
71132	Promoters of performing arts, sports, & similar events w/o facil	11	5 635	1 176	244	39	33.4	1.4
711320	Promoters of performing arts, sports, & similar events w/o facil	11	5 635	1 176	244	39	33.4	1.4
7115	Independent artists, writers, & performers	31	8 357	2 121	524	103	33.9	2.5
71151	Independent artists, writers, & performers	31	8 357	2 121	524	103	33.9	2.5
711510	Independent artists, writers, & performers	31	8 357	2 121	524	103	33.9	2.5
713	Amusement, gambling, & recreation industries	272	202 364	58 708	11 992	4 384	21.7	5.4
7131	Amusement parks & arcades	15	14 161	3 944	551	292	11.6	3.0
71312	Amusement arcades	14	D	D	D	e	D	D
713120	Amusement arcades	14	D	D	D	e	D	D
7139	Other amusement & recreation services	256	D	D	D	h	D	D
71391	Golf courses & country clubs	61	84 814	26 219	4 438	1 302	14.1	3.0
713910	Golf courses & country clubs	61	84 814	26 219	4 438	1 302	14.1	3.0
71394	Fitness & recreational sports centers	89	44 407	13 856	3 435	1 647	37.6	9.5
713940	Fitness & recreational sports centers	89	44 407	13 856	3 435	1 647	37.6	9.5
7139405	Roller skating rinks	7	D	D	D	c	D	D
71395	Bowling centers	34	22 657	6 950	1 983	595	8.5	1.3
713950	Bowling centers	34	22 657	6 950	1 983	595	8.5	1.3
71399	All other amusement & recreation industries	65	D	D	D	f	D	D
713990	All other amusement & recreation industries	65	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	13 661	2 821	750	182	29.3	3.5
DAYTON-SPRINGFIELD, OH MSA								
71	Arts, entertainment, & recreation	201	87 600	23 978	5 455	2 186	26.9	5.6
711	Performing arts, spectator sports, & related industries	26	7 720	2 303	569	161	16.9	.4
7111	Performing arts companies	5	D	D	D	b	D	D
7112	Spectator sports	8	3 548	979	271	64	9.2	.5
71121	Spectator sports	8	3 548	979	271	64	9.2	.5
713	Amusement, gambling, & recreation industries	175	79 880	21 675	4 886	2 025	27.9	6.1
7131	Amusement parks & arcades	12	3 335	869	148	93	50.5	4.5
71312	Amusement arcades	12	3 335	869	148	93	50.5	4.5
713120	Amusement arcades	12	3 335	869	148	93	50.5	4.5
7139	Other amusement & recreation services	162	D	D	D	g	D	D
71391	Golf courses & country clubs	29	21 668	6 051	952	341	28.6	11.1
713910	Golf courses & country clubs	29	21 668	6 051	952	341	28.6	11.1
71394	Fitness & recreational sports centers	61	22 395	6 477	1 570	705	20.6	5.0
713940	Fitness & recreational sports centers	61	22 395	6 477	1 570	705	20.6	5.0
7139405	Roller skating rinks	10	2 759	871	225	152	48.6	—
71395	Bowling centers	28	17 467	5 269	1 431	614	13.1	3.1
713950	Bowling centers	28	17 467	5 269	1 431	614	13.1	3.1
71399	All other amusement & recreation industries	43	D	D	D	e	D	D
713990	All other amusement & recreation industries	43	D	D	D	e	D	D
7139901	Dance studios & halls	2	D	D	D	a	D	D
7139904	Miniature golf courses	6	1 987	377	77	66	71.8	—
7139905	Coin-operated amusement devices (except slot machine operation)	11	6 812	1 669	429	69	14.4	2.1
HUNTINGTON-ASHLAND, WV-KY-OH MSA								
71	Arts, entertainment, & recreation	69	20 488	5 307	1 005	379	21.0	6.5
711	Performing arts, spectator sports, & related industries	5	2 037	423	165	36	—	5.4
713	Amusement, gambling, & recreation industries	64	18 451	4 884	840	343	23.3	6.6
7139	Other amusement & recreation services	59	16 027	4 269	804	325	26.1	7.6
71391	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
713910	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
71394	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
713940	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
71395	Bowling centers	10	3 164	940	256	104	26.6	3.9
713950	Bowling centers	10	3 164	940	256	104	26.6	3.9
71399	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
713990	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	7	2 958	332	81	27	49.2	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LIMA, OH MSA								
71	Arts, entertainment, & recreation	44	13 717	4 053	769	502	41.6	1.7
713	Amusement, gambling, & recreation industries	39	12 987	3 813	756	491	40.8	1.8
7139	Other amusement & recreation services	38	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	1 673	491	123	106	75.4	13.9
713940	Fitness & recreational sports centers	11	1 673	491	123	106	75.4	13.9
71395	Bowling centers	10	4 988	1 557	319	232	37.9	—
713950	Bowling centers	10	4 988	1 557	319	232	37.9	—
MANSFIELD, OH MSA								
71	Arts, entertainment, & recreation	51	21 605	5 149	1 501	896	18.4	19.0
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	47	D	D	D	f	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
71394	Fitness & recreational sports centers	15	1 467	498	78	91	40.8	26.5
713940	Fitness & recreational sports centers	15	1 467	498	78	91	40.8	26.5
71395	Bowling centers	7	2 611	808	243	103	10.2	—
713950	Bowling centers	7	2 611	808	243	103	10.2	—
71399	All other amusement & recreation industries	8	2 550	453	83	18	5.9	—
713990	All other amusement & recreation industries	8	2 550	453	83	18	5.9	—
PARKERSBURG—MARIETTA, WV—OH MSA								
71	Arts, entertainment, & recreation	31	8 939	2 500	440	189	25.0	25.1
713	Amusement, gambling, & recreation industries	26	8 112	2 246	395	178	26.3	27.6
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 386	348	75	51	61.9	20.7
713940	Fitness & recreational sports centers	8	1 386	348	75	51	61.9	20.7
STEUBENVILLE—WEIRTON, OH—WV MSA								
71	Arts, entertainment, & recreation	39	79 680	11 356	2 297	933	4.2	.2
711	Performing arts, spectator sports, & related industries	11	D	D	D	f	D	D
7112	Spectator sports	6	D	D	D	f	D	D
71121	Spectator sports	6	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	4	2 425	717	117	207	18.9	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TOLEDO, OH MSA								
71	Arts, entertainment, & recreation	157	99 145	25 479	5 634	2 169	22.1	13.7
711	Performing arts, spectator sports, & related industries	24	26 044	4 255	934	309	15.7	9.3
7111	Performing arts companies	7	2 167	469	114	24	79.8	13.1
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	c	D	D
71121	Spectator sports	8	D	D	D	c	D	D
711212	Racetracks	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	8 794	1 369	402	146	7.4	23.0
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	133	73 101	21 224	4 700	1 860	24.3	15.3
7139	Other amusement & recreation services	126	71 209	20 730	4 596	1 752	24.6	15.4
71391	Golf courses & country clubs	19	24 551	7 701	1 413	406	20.4	7.4
713910	Golf courses & country clubs	19	24 551	7 701	1 413	406	20.4	7.4
71393	Marinas	7	3 889	556	86	34	70.2	—
713930	Marinas	7	3 889	556	86	34	70.2	—
71394	Fitness & recreational sports centers	51	23 945	7 052	1 615	747	17.3	32.8
713940	Fitness & recreational sports centers	51	23 945	7 052	1 615	747	17.3	32.8
7139405	Roller skating rinks	6	1 696	548	132	84	29.4	70.6
71395	Bowling centers	25	14 518	4 078	1 213	483	22.3	3.8
713950	Bowling centers	25	14 518	4 078	1 213	483	22.3	3.8
71399	All other amusement & recreation industries	24	4 306	1 343	269	82	56.3	16.5
713990	All other amusement & recreation industries	24	4 306	1 343	269	82	56.3	16.5
WHEELING, WV—OH MSA								
71	Arts, entertainment, & recreation	41	40 837	6 479	1 503	490	10.9	.6
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	33	D	D	D	c	D	D
7139	Other amusement & recreation services	31	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	2 946	999	226	57	9.8	.6
713990	All other amusement & recreation industries	12	2 946	999	226	57	9.8	.6
YOUNGSTOWN—WARREN, OH MSA								
71	Arts, entertainment, & recreation	152	57 000	14 928	2 425	1 138	42.1	20.8
711	Performing arts, spectator sports, & related industries	17	4 459	1 119	205	60	41.1	—
713	Amusement, gambling, & recreation industries	135	52 541	13 809	2 220	1 078	42.2	22.6
7139	Other amusement & recreation services	122	47 097	13 273	2 080	999	40.6	24.8
71391	Golf courses & country clubs	40	24 251	7 427	754	305	35.3	34.8
713910	Golf courses & country clubs	40	24 251	7 427	754	305	35.3	34.8
71394	Fitness & recreational sports centers	39	8 111	2 315	509	344	52.1	8.6
713940	Fitness & recreational sports centers	39	8 111	2 315	509	344	52.1	8.6
7139405	Roller skating rinks	5	1 622	502	119	91	20.3	—
71395	Bowling centers	21	7 329	2 047	600	291	54.1	1.4
713950	Bowling centers	21	7 329	2 047	600	291	54.1	1.4
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	3	2 157	328	—	—	D	57.9
7139905	Coin-operated amusement devices (except slot machine operation)	7	3 679	747	188	43	17.3	31.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE OHIO METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	573	346 637	85 121	13 086	4 371	26.3	3.0
711	Performing arts, spectator sports, & related industries	56	D	D	D	c	D	D
7112	Spectator sports	24	12 345	1 456	301	65	55.4	.9
71121	Spectator sports	24	12 345	1 456	301	65	55.4	.9
711212	Racetracks	7	9 156	597	65	22	48.6	—
7112122	Auto racetrack operation	7	9 156	597	65	22	48.6	—
711219	Other spectator sports	17	3 189	859	236	43	74.7	3.5
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	13	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	504	D	D	D	h	D	D
7131	Amusement parks & arcades	18	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	f	D	D
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7139	Other amusement & recreation services	484	D	D	D	h	D	D
71391	Golf courses & country clubs	135	64 171	17 103	2 147	1 008	56.4	6.4
713910	Golf courses & country clubs	135	64 171	17 103	2 147	1 008	56.4	6.4
71393	Marinas	68	D	D	D	e	D	D
713930	Marinas	68	D	D	D	e	D	D
71394	Fitness & recreational sports centers	106	19 731	6 380	1 317	725	50.2	12.9
713940	Fitness & recreational sports centers	106	19 731	6 380	1 317	725	50.2	12.9
7139405	Roller skating rinks	23	2 322	606	172	121	51.8	8.4
71395	Bowling centers	100	D	D	D	g	D	D
713950	Bowling centers	100	D	D	D	g	D	D
71399	All other amusement & recreation industries	74	D	D	D	c	D	D
713990	All other amusement & recreation industries	74	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	8	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	18	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CANTON—MASSILLON, OH MSA									
71	Arts, entertainment, & recreation	32	28 172	26 130	10 379	2 180	983	18.5	7.6
711	Performing arts, spectator sports, & related industries	7	3 259	3 476	930	230	141	—	—
7111	Performing arts companies	4	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	9 031	6 928	1 806	428	110	27.7	21.1
7121	Museums, historical sites, & similar institutions	7	9 031	6 928	1 806	428	110	27.7	21.1
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	15 882	15 726	7 643	1 522	732	17.1	1.5
7139	Other amusement & recreation services	18	15 882	15 726	7 643	1 522	732	17.1	1.5
71391	Golf courses & country clubs	5	7 932	8 428	4 019	686	183	2.2	—
713910	Golf courses & country clubs	5	7 932	8 428	4 019	686	183	2.2	—
71394	Fitness & recreational sports centers	11	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	11	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA									
71	Arts, entertainment, & recreation	159	196 643	174 336	62 895	13 507	3 142	10.1	3.3
711	Performing arts, spectator sports, & related industries	31	D	D	D	D	f	D	D
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	14	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
71211	Museums	18	D	D	D	D	f	D	D
712110	Museums	18	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
7139	Other amusement & recreation services	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
71391	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
713910	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
71394	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
713940	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
71399	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1
713990	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1
Cincinnati, OH—KY—IN PMSA									
71	Arts, entertainment, & recreation	143	190 302	168 550	60 416	13 083	2 957	10.0	3.0
711	Performing arts, spectator sports, & related industries	30	61 795	63 437	18 954	4 959	770	3.0	3.0
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
7121	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
71211	Museums	17	D	D	D	D	f	D	D
712110	Museums	17	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
7139	Other amusement & recreation services	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
71391	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
713910	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
71394	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	D	b	D	D
Hamilton—Middletown, OH PMSA									
71	Arts, entertainment, & recreation	16	6 341	5 786	2 479	424	185	14.1	11.8
713	Amusement, gambling, & recreation industries	12	5 804	5 316	2 403	406	179	10.3	8.9
7139	Other amusement & recreation services	12	5 804	5 316	2 403	406	179	10.3	8.9
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA									
71	Arts, entertainment, & recreation	172	316 733	300 661	111 103	24 492	6 076	5.8	1.8
711	Performing arts, spectator sports, & related industries	47	95 979	93 559	32 302	8 214	1 828	3.1	2.3
7111	Performing arts companies	35	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	12	18 641	17 480	6 111	1 785	387	—	—
711110	Theater companies & dinner theaters	12	18 641	17 480	6 111	1 785	387	—	—
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	10	D	D	D	D	e	D	D
71112	Dance companies	4	D	D	D	D	c	D	D
711120	Dance companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	19	D	D	D	D	f	D	D
711130	Musical groups & artists	19	D	D	D	D	f	D	D
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	f	D	D
7111309	Other music groups & artists	12	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	38	106 956	95 647	31 219	7 531	1 424	8.1	1.0
7121	Museums, historical sites, & similar institutions	38	106 956	95 647	31 219	7 531	1 424	8.1	1.0
71211	Museums	24	D	D	D	D	g	D	D
712110	Museums	24	D	D	D	D	g	D	D
71212	Historical sites	8	9 103	5 233	2 035	460	118	7.3	.6
712120	Historical sites	8	9 103	5 233	2 035	460	118	7.3	.6
71213	Zoos & botanical gardens	4	11 774	10 089	3 804	955	184	38.9	—
712130	Zoos & botanical gardens	4	11 774	10 089	3 804	955	184	38.9	—
713	Amusement, gambling, & recreation industries	87	113 798	111 455	47 582	8 747	2 824	5.9	2.2
7139	Other amusement & recreation services	87	113 798	111 455	47 582	8 747	2 824	5.9	2.2
71391	Golf courses & country clubs	28	84 856	82 713	36 158	6 545	1 832	2.1	1.8
713910	Golf courses & country clubs	28	84 856	82 713	36 158	6 545	1 832	2.1	1.8
71394	Fitness & recreational sports centers	37	19 897	20 437	8 319	1 698	830	9.6	2.5
713940	Fitness & recreational sports centers	37	19 897	20 437	8 319	1 698	830	9.6	2.5
71399	All other amusement & recreation industries	22	9 045	8 305	3 105	504	162	34.1	5.3
713990	All other amusement & recreation industries	22	9 045	8 305	3 105	504	162	34.1	5.3
Akron, OH PMSA									
71	Arts, entertainment, & recreation	34	38 731	37 370	13 571	2 805	842	8.3	.2
711	Performing arts, spectator sports, & related industries	10	4 939	4 843	1 273	402	176	19.5	—
7111	Performing arts companies	7	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	15 423	14 391	4 523	1 022	235	—	.3
7121	Museums, historical sites, & similar institutions	7	15 423	14 391	4 523	1 022	235	—	.3
71211	Museums	4	D	D	D	D	c	D	D
712110	Museums	4	D	D	D	D	c	D	D
71212	Historical sites	2	D	D	D	D	c	D	D
712120	Historical sites	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	18 369	18 136	7 775	1 381	431	12.2	.2
7139	Other amusement & recreation services	17	18 369	18 136	7 775	1 381	431	12.2	.2
71391	Golf courses & country clubs	6	15 538	15 557	7 218	1 280	356	—	—
713910	Golf courses & country clubs	6	15 538	15 557	7 218	1 280	356	—	—
71394	Fitness & recreational sports centers	8	1 982	1 753	508	89	69	70.5	2.1
713940	Fitness & recreational sports centers	8	1 982	1 753	508	89	69	70.5	2.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA—Con.									
Cleveland—Lorain—Elyria, OH PMSA									
71	Arts, entertainment, & recreation	138	278 002	263 291	97 532	21 687	5 234	5.5	2.0
711	Performing arts, spectator sports, & related industries	37	91 040	88 716	31 029	7 812	1 652	2.2	2.4
7111	Performing arts companies	28	55 095	54 350	24 942	6 376	1 002	1.6	—
71111	Theater companies & dinner theaters	10	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	10	D	D	D	D	e	D	D
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	8	D	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	D	c	D	D
711120	Dance companies	3	D	D	D	D	c	D	D
71113	Musical groups & artists	15	D	D	D	D	f	D	D
711130	Musical groups & artists	15	D	D	D	D	f	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events ...	9	35 945	34 366	6 087	1 436	650	3.1	6.1
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	31	91 533	81 256	26 696	6 509	1 189	9.5	1.1
7121	Museums, historical sites, & similar institutions	31	91 533	81 256	26 696	6 509	1 189	9.5	1.1
71211	Museums	20	79 098	70 962	22 948	5 558	995	3.6	1.2
712110	Museums	20	79 098	70 962	22 948	5 558	995	3.6	1.2
71213	Zoos & botanical gardens	3	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	70	95 429	93 319	39 807	7 366	2 393	4.7	2.6
7139	Other amusement & recreation services	70	95 429	93 319	39 807	7 366	2 393	4.7	2.6
71391	Golf courses & country clubs	22	69 318	67 156	28 940	5 265	1 476	2.5	2.2
713910	Golf courses & country clubs	22	69 318	67 156	28 940	5 265	1 476	2.5	2.2
71394	Fitness & recreational sports centers	29	17 915	18 684	7 811	1 609	761	2.9	2.5
713940	Fitness & recreational sports centers	29	17 915	18 684	7 811	1 609	761	2.9	2.5
71399	All other amusement & recreation industries	19	8 196	7 479	3 056	492	156	27.2	5.8
713990	All other amusement & recreation industries	19	8 196	7 479	3 056	492	156	27.2	5.8
COLUMBUS, OH MSA									
71	Arts, entertainment, & recreation	110	115 985	106 546	44 498	10 404	2 435	13.0	3.5
711	Performing arts, spectator sports, & related industries	29	31 059	29 427	11 103	2 651	634	7.2	1.1
7111	Performing arts companies	20	18 965	18 848	8 007	2 011	431	7.7	1.4
71111	Theater companies & dinner theaters	10	4 530	4 040	1 212	284	60	32.2	6.0
711110	Theater companies & dinner theaters	10	4 530	4 040	1 212	284	60	32.2	6.0
7111101	Opera companies	1	D	D	D	D	b	D	D
71112	Dance companies	3	D	D	D	D	c	D	D
711120	Dance companies	3	D	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7111309	Other music groups & artists	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	9	12 094	10 579	3 096	640	203	6.4	.5
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	21	26 555	21 860	12 446	3 984	513	6.3	5.6
7121	Museums, historical sites, & similar institutions	21	26 555	21 860	12 446	3 984	513	6.3	5.6
71211	Museums	15	24 014	19 383	11 214	3 686	467	4.1	6.2
712110	Museums	15	24 014	19 383	11 214	3 686	467	4.1	6.2
713	Amusement, gambling, & recreation industries	60	58 371	55 259	20 949	3 769	1 288	19.1	3.8
7139	Other amusement & recreation services	60	58 371	55 259	20 949	3 769	1 288	19.1	3.8
71391	Golf courses & country clubs	14	38 662	37 043	14 780	2 597	727	14.3	—
713910	Golf courses & country clubs	14	38 662	37 043	14 780	2 597	727	14.3	—
71394	Fitness & recreational sports centers	31	15 666	14 712	5 366	1 038	519	24.5	5.0
713940	Fitness & recreational sports centers	31	15 666	14 712	5 366	1 038	519	24.5	5.0
71399	All other amusement & recreation industries	15	4 043	3 504	803	134	42	44.3	34.7
713990	All other amusement & recreation industries	15	4 043	3 504	803	134	42	44.3	34.7

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DAYTON—SPRINGFIELD, OH MSA									
71	Arts, entertainment, & recreation	94	72 369	68 002	24 407	5 343	1 738	24.6	3.4
711	Performing arts, spectator sports, & related industries	15	19 014	18 178	6 162	1 695	486	2.4	5.8
7111	Performing arts companies	10	9 935	9 278	4 138	1 220	342	4.5	—
71111	Theater companies & dinner theaters	4	2 917	2 812	945	194	39	—	—
711110	Theater companies & dinner theaters	4	2 917	2 812	945	194	39	—	—
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	9 079	8 900	2 024	475	144	—	12.2
712	Museums, historical sites, & similar institutions	19	21 738	18 582	4 478	1 022	217	52.3	3.3
7121	Museums, historical sites, & similar institutions	19	21 738	18 582	4 478	1 022	217	52.3	3.3
71211	Museums	14	18 875	16 098	3 866	871	182	53.3	3.1
712110	Museums	14	18 875	16 098	3 866	871	182	53.3	3.1
71219	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	60	31 617	31 242	13 767	2 626	1 035	18.9	2.1
7139	Other amusement & recreation services	60	31 617	31 242	13 767	2 626	1 035	18.9	2.1
71391	Golf courses & country clubs	13	20 956	21 009	9 827	2 031	685	12.3	1.4
713910	Golf courses & country clubs	13	20 956	21 009	9 827	2 031	685	12.3	1.4
71394	Fitness & recreational sports centers	40	9 587	9 266	3 675	528	325	24.8	3.4
713940	Fitness & recreational sports centers	40	9 587	9 266	3 675	528	325	24.8	3.4
HUNTINGTON—ASHLAND, WV—KY—OH MSA									
71	Arts, entertainment, & recreation	23	15 461	14 161	5 071	950	393	8.7	1.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	8 944	8 974	3 921	796	357	10.0	1.6
7139	Other amusement & recreation services	16	8 944	8 974	3 921	796	357	10.0	1.6
71391	Golf courses & country clubs	5	6 365	6 649	2 906	561	230	9.9	—
713910	Golf courses & country clubs	5	6 365	6 649	2 906	561	230	9.9	—
71394	Fitness & recreational sports centers	11	2 579	2 325	1 015	235	127	10.2	5.6
713940	Fitness & recreational sports centers	11	2 579	2 325	1 015	235	127	10.2	5.6
LIMA, OH MSA									
71	Arts, entertainment, & recreation	17	7 239	7 057	2 322	390	161	24.7	10.8
713	Amusement, gambling, & recreation industries	9	5 281	5 268	1 955	311	137	33.8	7.2
7139	Other amusement & recreation services	9	5 281	5 268	1 955	311	137	33.8	7.2
MANSFIELD, OH MSA									
71	Arts, entertainment, & recreation	18	10 012	9 593	3 582	710	614	34.0	15.2
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	10	5 607	5 218	2 231	386	228	36.8	1.6
7139	Other amusement & recreation services	10	5 607	5 218	2 231	386	228	36.8	1.6
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
PARKERSBURG—MARIETTA, WV—OH MSA									
71	Arts, entertainment, & recreation	14	7 421	7 091	2 885	578	294	8.5	10.2
713	Amusement, gambling, & recreation industries	9	5 604	5 478	2 554	521	274	6.7	2.5
7139	Other amusement & recreation services	9	5 604	5 478	2 554	521	274	6.7	2.5
71394	Fitness & recreational sports centers	5	1 948	1 981	1 117	247	184	—	4.5
713940	Fitness & recreational sports centers	5	1 948	1 981	1 117	247	184	—	4.5
STEUBENVILLE—WEIRTON, OH—WV MSA									
71	Arts, entertainment, & recreation	7	5 173	5 109	1 875	349	165	9.5	6.7
713	Amusement, gambling, & recreation industries	7	5 173	5 109	1 875	349	165	9.5	6.7
7139	Other amusement & recreation services	7	5 173	5 109	1 875	349	165	9.5	6.7

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TOLEDO, OH MSA									
71	Arts, entertainment, & recreation	50	59 873	54 479	22 078	5 240	1 527	12.3	4.0
711	Performing arts, spectator sports, & related industries	14	13 768	13 041	3 838	966	277	25.2	3.2
7111	Performing arts companies	6	8 117	7 961	2 822	722	185	26.6	—
71111	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	8	5 651	5 080	1 016	244	92	23.2	7.7
712	Museums, historical sites, & similar institutions	9	29 312	25 738	12 089	3 170	789	6.4	.9
7121	Museums, historical sites, & similar institutions	9	29 312	25 738	12 089	3 170	789	6.4	.9
71211	Museums	6	D	D	D	D	e	D	D
712110	Museums	6	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	27	16 793	15 700	6 151	1 104	461	12.2	9.9
7139	Other amusement & recreation services	27	16 793	15 700	6 151	1 104	461	12.2	9.9
71391	Golf courses & country clubs	5	12 639	11 948	4 941	874	333	—	1.1
713910	Golf courses & country clubs	5	12 639	11 948	4 941	874	333	—	1.1
71394	Fitness & recreational sports centers	14	2 996	2 888	937	164	97	30.4	50.0
713940	Fitness & recreational sports centers	14	2 996	2 888	937	164	97	30.4	50.0
WHEELING, WV—OH MSA									
71	Arts, entertainment, & recreation	13	6 924	6 335	1 829	446	217	1.8	41.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
YOUNGSTOWN—WARREN, OH MSA									
71	Arts, entertainment, & recreation	36	27 507	24 369	9 635	1 970	830	17.6	.5
711	Performing arts, spectator sports, & related industries	7	6 961	5 439	1 451	278	207	12.0	—
7111	Performing arts companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	9	3 753	2 515	911	183	68	33.3	1.3
7121	Museums, historical sites, & similar institutions	9	3 753	2 515	911	183	68	33.3	1.3
713	Amusement, gambling, & recreation industries	20	16 793	16 415	7 273	1 509	555	16.5	.5
7139	Other amusement & recreation services	20	16 793	16 415	7 273	1 509	555	16.5	.5
71391	Golf courses & country clubs	4	9 474	9 460	4 062	872	261	10.7	—
713910	Golf courses & country clubs	4	9 474	9 460	4 062	872	261	10.7	—
71394	Fitness & recreational sports centers	12	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE OHIO METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	181	74 121	69 107	22 995	4 612	1 942	50.0	7.0
711	Performing arts, spectator sports, & related industries	43	D	D	D	D	c	D	D
7111	Performing arts companies	11	3 137	2 926	1 048	142	41	34.8	3.0
71111	Theater companies & dinner theaters	7	2 647	2 511	912	110	33	36.7	3.4
711110	Theater companies & dinner theaters	7	2 647	2 511	912	110	33	36.7	3.4
7113	Promoters of performing arts, sports, & similar events ...	32	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	58	14 283	12 349	4 608	1 010	417	41.1	1.6
7121	Museums, historical sites, & similar institutions	58	14 283	12 349	4 608	1 010	417	41.1	1.6
71211	Museums	41	6 982	5 522	2 067	472	171	71.2	2.5
712110	Museums	41	6 982	5 522	2 067	472	171	71.2	2.5
71212	Historical sites	15	D	D	D	D	c	D	D
712120	Historical sites	15	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	80	D	D	D	D	g	D	D
7139	Other amusement & recreation services	80	D	D	D	D	g	D	D
71391	Golf courses & country clubs	30	D	D	D	D	f	D	D
713910	Golf courses & country clubs	30	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	41	13 013	12 684	5 289	1 261	647	42.6	2.3
713940	Fitness & recreational sports centers	41	13 013	12 684	5 289	1 261	647	42.6	2.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, OH								
71	Arts, entertainment, & recreation	3	403	80	14	15	D	—
ALLEN COUNTY, OH								
71	Arts, entertainment, & recreation	26	8 669	2 828	525	352	38.2	2.7
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71395	Bowling centers	6	3 137	1 096	197	169	34.4	—
713950	Bowling centers	6	3 137	1 096	197	169	34.4	—
ASHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	21	4 853	1 162	206	80	35.2	17.4
713	Amusement, gambling, & recreation industries	19	D	D	D	b	D	D
7139	Other amusement & recreation services	19	D	D	D	b	D	D
ASHTABULA COUNTY, OH								
71	Arts, entertainment, & recreation	38	8 306	1 817	282	115	46.8	18.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	c	D	D
7139	Other amusement & recreation services	31	D	D	D	c	D	D
ATHENS COUNTY, OH								
71	Arts, entertainment, & recreation	14	1 915	483	103	57	81.1	1.1

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUGLAIZE COUNTY, OH								
71	Arts, entertainment, & recreation	18	5 048	1 225	244	150	47.5	—
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
BELMONT COUNTY, OH								
71	Arts, entertainment, & recreation	15	3 379	1 108	189	74	33.0	6.9
713	Amusement, gambling, & recreation industries	15	3 379	1 108	189	74	33.0	6.9
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BROWN COUNTY, OH								
71	Arts, entertainment, & recreation	11	3 619	1 287	252	80	46.9	—
713	Amusement, gambling, & recreation industries	11	3 619	1 287	252	80	46.9	—
7139	Other amusement & recreation services	11	3 619	1 287	252	80	46.9	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BUTLER COUNTY, OH								
71	Arts, entertainment, & recreation	74	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
713910	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
71394	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
713940	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
CARROLL COUNTY, OH								
71	Arts, entertainment, & recreation	6	1 672	366	64	24	92.2	7.8
CHAMPAIGN COUNTY, OH								
71	Arts, entertainment, & recreation	9	5 094	1 177	181	72	41.4	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
CLARK COUNTY, OH								
71	Arts, entertainment, & recreation	23	7 927	2 347	519	236	43.2	2.2
713	Amusement, gambling, & recreation industries	23	7 927	2 347	519	236	43.2	2.2
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71395	Bowling centers	5	2 674	849	215	92	22.1	6.7
713950	Bowling centers	5	2 674	849	215	92	22.1	6.7
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
CLERMONT COUNTY, OH								
71	Arts, entertainment, & recreation	45	18 388	4 824	942	363	31.1	3.2
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	36	D	D	D	e	D	D
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 076	1 775	281	87	28.3	—
713910	Golf courses & country clubs	5	7 076	1 775	281	87	28.3	—
71394	Fitness & recreational sports centers	11	3 670	1 004	245	129	25.1	6.1
713940	Fitness & recreational sports centers	11	3 670	1 004	245	129	25.1	6.1
71395	Bowling centers	6	3 054	746	182	78	23.4	6.2
713950	Bowling centers	6	3 054	746	182	78	23.4	6.2
CLINTON COUNTY, OH								
71	Arts, entertainment, & recreation	7	1 986	512	93	33	73.4	—
713	Amusement, gambling, & recreation industries	7	1 986	512	93	33	73.4	—
7139	Other amusement & recreation services	7	1 986	512	93	33	73.4	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBIANA COUNTY, OH								
71	Arts, entertainment, & recreation	32	15 521	4 020	332	157	35.2	55.0
711	Performing arts, spectator sports, & related industries	4	1 861	322	69	20	28.7	—
713	Amusement, gambling, & recreation industries	28	13 660	3 698	263	137	36.1	62.4
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71391	Golf courses & country clubs	13	11 356	3 238	186	82	27.2	72.8
713910	Golf courses & country clubs	13	11 356	3 238	186	82	27.2	72.8
COSHOCTON COUNTY, OH								
71	Arts, entertainment, & recreation	4	1 560	448	62	58	21.5	—
713	Amusement, gambling, & recreation industries	4	1 560	448	62	58	21.5	—
7139	Other amusement & recreation services	4	1 560	448	62	58	21.5	—
CRAWFORD COUNTY, OH								
71	Arts, entertainment, & recreation	11	2 933	745	99	63	69.4	—
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
CUYAHOGA COUNTY, OH								
71	Arts, entertainment, & recreation	314	473 935	177 276	31 066	5 661	9.6	1.8
711	Performing arts, spectator sports, & related industries	100	363 545	149 939	24 767	2 855	5.0	.3
7111	Performing arts companies	18	D	D	D	b	D	D
71113	Musical groups & artists	13	D	D	D	b	D	D
711130	Musical groups & artists	13	D	D	D	b	D	D
7111309	Other music groups & artists	13	D	D	D	b	D	D
7112	Spectator sports	24	218 720	121 787	18 583	2 147	3.1	.2
71121	Spectator sports	24	218 720	121 787	18 583	2 147	3.1	.2
711211	Sports teams & clubs	5	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	b	D	D
711219	Other spectator sports	18	D	D	D	a	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	14	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	14	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	14	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	14	D	D	D	e	D	D
7115	Independent artists, writers, & performers	30	D	D	D	b	D	D
71151	Independent artists, writers, & performers	30	D	D	D	b	D	D
711510	Independent artists, writers, & performers	30	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	211	D	D	D	h	D	D
7131	Amusement parks & arcades	18	7 618	1 965	362	171	28.7	.9
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	190	D	D	D	h	D	D
71393	Marinas	13	D	D	D	b	D	D
713930	Marinas	13	D	D	D	b	D	D
71394	Fitness & recreational sports centers	81	36 716	10 460	2 433	1 488	28.9	6.6
713940	Fitness & recreational sports centers	81	36 716	10 460	2 433	1 488	28.9	6.6
7139405	Roller skating rinks	8	1 701	504	102	93	23.9	1.9
71395	Bowling centers	38	17 712	5 336	1 490	599	20.9	16.8
713950	Bowling centers	38	17 712	5 336	1 490	599	20.9	16.8
71399	All other amusement & recreation industries	47	D	D	D	e	D	D
713990	All other amusement & recreation industries	47	D	D	D	e	D	D
7139904	Miniature golf courses	6	2 417	620	121	63	20.2	—
7139905	Coin-operated amusement devices (except slot machine operation)	13	6 445	1 746	363	92	55.3	1.2
DARKE COUNTY, OH								
71	Arts, entertainment, & recreation	12	6 127	1 010	201	99	65.3	.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DEFIANCE COUNTY, OH								
71	Arts, entertainment, & recreation	10	4 650	1 360	290	107	26.1	—
713	Amusement, gambling, & recreation industries	10	4 650	1 360	290	107	26.1	—
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
DELAWARE COUNTY, OH								
71	Arts, entertainment, & recreation	34	31 948	10 197	1 766	568	10.0	3.8
713	Amusement, gambling, & recreation industries	26	30 735	9 829	1 701	554	7.9	3.9
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	24	D	D	D	f	D	D
71391	Golf courses & country clubs	13	21 082	6 824	1 269	452	4.8	4.8
713910	Golf courses & country clubs	13	21 082	6 824	1 269	452	4.8	4.8
ERIE COUNTY, OH								
71	Arts, entertainment, & recreation	50	161 953	39 587	5 157	871	4.5	.3
713	Amusement, gambling, & recreation industries	46	161 345	39 445	5 130	859	4.3	.1
7131	Amusement parks & arcades	3	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71391	Golf courses & country clubs	8	D	D	D	b	D	D
713910	Golf courses & country clubs	8	D	D	D	b	D	D
71393	Marinas	23	D	D	D	c	D	D
713930	Marinas	23	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
FAIRFIELD COUNTY, OH								
71	Arts, entertainment, & recreation	33	16 275	3 217	458	180	29.4	1.9
713	Amusement, gambling, & recreation industries	30	D	D	D	c	D	D
7139	Other amusement & recreation services	30	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	8 976	1 275	133	58	12.0	.7
713990	All other amusement & recreation industries	11	8 976	1 275	133	58	12.0	.7
7139902	Concession operators of amusement devices & rides	4	D	D	D	a	D	D
FAYETTE COUNTY, OH								
71	Arts, entertainment, & recreation	5	813	144	32	13	47.8	—
FRANKLIN COUNTY, OH								
71	Arts, entertainment, & recreation	241	219 432	59 452	12 857	4 626	16.7	3.4
711	Performing arts, spectator sports, & related industries	70	82 963	18 976	3 925	1 300	8.1	.4
7111	Performing arts companies	10	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	15	61 156	14 104	2 880	1 093	1.4	—
71121	Spectator sports	15	61 156	14 104	2 880	1 093	1.4	—
711212	Racetracks	5	D	D	D	f	D	D
711219	Other spectator sports	8	D	D	D	c	D	D
7112191	Professional athletes	3	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	26	7 769	1 888	465	90	30.2	2.7
71151	Independent artists, writers, & performers	26	7 769	1 888	465	90	30.2	2.7
711510	Independent artists, writers, & performers	26	7 769	1 888	465	90	30.2	2.7
713	Amusement, gambling, & recreation industries	171	136 469	40 476	8 932	3 326	21.9	5.2
7131	Amusement parks & arcades	13	D	D	D	e	D	D
71312	Amusement arcades	13	D	D	D	e	D	D
713120	Amusement arcades	13	D	D	D	e	D	D
7139	Other amusement & recreation services	157	D	D	D	h	D	D
71391	Golf courses & country clubs	24	47 112	14 889	2 562	694	7.3	—
713910	Golf courses & country clubs	24	47 112	14 889	2 562	694	7.3	—
71394	Fitness & recreational sports centers	69	41 809	13 122	3 284	1 532	35.9	9.8
713940	Fitness & recreational sports centers	69	41 809	13 122	3 284	1 532	35.9	9.8
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	21	16 879	5 101	1 475	424	6.2	.6
713950	Bowling centers	21	16 879	5 101	1 475	424	6.2	.6
71399	All other amusement & recreation industries	43	D	D	D	e	D	D
713990	All other amusement & recreation industries	43	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
FULTON COUNTY, OH								
71	Arts, entertainment, & recreation	9	2 266	554	140	83	72.0	24.3
713	Amusement, gambling, & recreation industries	9	2 266	554	140	83	72.0	24.3
7139	Other amusement & recreation services	9	2 266	554	140	83	72.0	24.3
GALLIA COUNTY, OH								
71	Arts, entertainment, & recreation	6	1 701	765	143	50	41.3	—
713	Amusement, gambling, & recreation industries	6	1 701	765	143	50	41.3	—
7139	Other amusement & recreation services	6	1 701	765	143	50	41.3	—
GEAUGA COUNTY, OH								
71	Arts, entertainment, & recreation	40	19 512	6 347	1 071	513	46.2	9.8
713	Amusement, gambling, & recreation industries	36	18 728	6 118	1 037	474	47.0	7.2
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	15	11 140	3 417	441	198	48.8	—
713910	Golf courses & country clubs	15	11 140	3 417	441	198	48.8	—
71394	Fitness & recreational sports centers	11	4 897	1 773	356	125	51.6	25.5
713940	Fitness & recreational sports centers	11	4 897	1 773	356	125	51.6	25.5
GREENE COUNTY, OH								
71	Arts, entertainment, & recreation	30	17 335	5 434	1 181	415	20.2	1.1
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	4	6 683	2 433	432	94	1.8	—
713910	Golf courses & country clubs	4	6 683	2 433	432	94	1.8	—
71394	Fitness & recreational sports centers	9	2 158	627	138	94	57.2	2.2
713940	Fitness & recreational sports centers	9	2 158	627	138	94	57.2	2.2
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
GUERNSEY COUNTY, OH								
71	Arts, entertainment, & recreation	7	1 771	486	100	54	87.6	12.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
HAMILTON COUNTY, OH								
71	Arts, entertainment, & recreation	228	286 610	128 455	13 846	3 461	9.6	4.0
711	Performing arts, spectator sports, & related industries	69	182 262	97 467	6 924	912	5.0	1.8
7111	Performing arts companies	12	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
7112	Spectator sports	11	D	D	D	e	D	D
71121	Spectator sports	11	D	D	D	e	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	14	23 826	3 678	605	234	21.6	6.5
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7115	Independent artists, writers, & performers	24	12 058	5 250	1 222	171	23.2	5.7
71151	Independent artists, writers, & performers	24	12 058	5 250	1 222	171	23.2	5.7
711510	Independent artists, writers, & performers	24	12 058	5 250	1 222	171	23.2	5.7

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							From administrative records ¹	Estimated ²
HAMILTON COUNTY, OH—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	157	D	D	D	h	D	D
7131	Amusement parks & arcades	13	D	D	D	e	D	D
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
71312	Amusement arcades	11	D	D	D	c	D	D
713120	Amusement arcades	11	D	D	D	c	D	D
7139	Other amusement & recreation services	143	D	D	D	g	D	D
71391	Golf courses & country clubs	19	D	D	D	e	D	D
713910	Golf courses & country clubs	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers	64	38 027	10 877	2 634	1 181	16.7	10.2
713940	Fitness & recreational sports centers	64	38 027	10 877	2 634	1 181	16.7	10.2
7139405	Roller skating rinks	5	2 491	833	215	85	—	38.1
71395	Bowling centers	21	13 854	4 401	1 134	427	17.7	—
713950	Bowling centers	21	13 854	4 401	1 134	427	17.7	—
71399	All other amusement & recreation industries	34	D	D	D	c	D	D
713990	All other amusement & recreation industries	34	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	D	D	D	c	D	D
HANCOCK COUNTY, OH								
71	Arts, entertainment, & recreation	20	4 629	1 106	174	77	46.0	10.4
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	17	D	D	D	b	D	D
HARDIN COUNTY, OH								
71	Arts, entertainment, & recreation	7	1 352	369	137	30	16.1	11.5
HARRISON COUNTY, OH								
71	Arts, entertainment, & recreation	10	2 896	554	77	33	92.8	3.9
713	Amusement, gambling, & recreation industries	10	2 896	554	77	33	92.8	3.9
7139	Other amusement & recreation services	10	2 896	554	77	33	92.8	3.9
HENRY COUNTY, OH								
71	Arts, entertainment, & recreation	4	948	247	65	42	25.1	—
HIGHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	9	3 341	980	156	124	28.3	4.7
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
HOCKING COUNTY, OH								
71	Arts, entertainment, & recreation	6	800	293	51	26	68.5	—
HOLMES COUNTY, OH								
71	Arts, entertainment, & recreation	9	2 345	572	95	115	81.2	3.4
HURON COUNTY, OH								
71	Arts, entertainment, & recreation	11	8 460	1 061	181	68	57.5	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
JACKSON COUNTY, OH								
71	Arts, entertainment, & recreation	6	1 217	271	43	27	98.3	1.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, OH								
71	Arts, entertainment, & recreation	23	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71399	All other amusement & recreation industries	6	D	D	D	c	D	D
713990	All other amusement & recreation industries	6	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	c	D	D
KNOX COUNTY, OH								
71	Arts, entertainment, & recreation	15	6 022	1 868	209	97	61.7	2.6
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
LAKE COUNTY, OH								
71	Arts, entertainment, & recreation	65	30 472	7 190	1 551	594	36.4	3.9
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	56	28 512	6 924	1 511	583	34.0	3.6
7139	Other amusement & recreation services	53	D	D	D	f	D	D
71394	Fitness & recreational sports centers	16	5 971	1 382	319	237	23.0	10.6
713940	Fitness & recreational sports centers	16	5 971	1 382	319	237	23.0	10.6
71395	Bowling centers	7	6 401	1 376	403	169	37.0	—
713950	Bowling centers	7	6 401	1 376	403	169	37.0	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
LAWRENCE COUNTY, OH								
71	Arts, entertainment, & recreation	6	2 073	397	77	30	73.2	5.3
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
LICKING COUNTY, OH								
71	Arts, entertainment, & recreation	45	19 517	5 063	792	316	33.6	10.6
711	Performing arts, spectator sports, & related industries	12	5 815	1 465	227	51	2.3	4.3
7112	Spectator sports	10	D	D	D	b	D	D
71121	Spectator sports	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	13 702	3 598	565	265	46.9	13.2
7139	Other amusement & recreation services	33	13 702	3 598	565	265	46.9	13.2
71391	Golf courses & country clubs	13	9 517	2 376	288	99	54.9	13.7
713910	Golf courses & country clubs	13	9 517	2 376	288	99	54.9	13.7
71394	Fitness & recreational sports centers	7	1 416	435	102	88	54.2	—
713940	Fitness & recreational sports centers	7	1 416	435	102	88	54.2	—
LOGAN COUNTY, OH								
71	Arts, entertainment, & recreation	9	4 440	1 250	181	109	15.5	4.2
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
LORAIN COUNTY, OH								
71	Arts, entertainment, & recreation	85	41 628	12 006	2 225	1 297	28.5	5.9
711	Performing arts, spectator sports, & related industries	10	3 609	793	167	439	32.2	—
713	Amusement, gambling, & recreation industries	75	38 019	11 213	2 058	858	28.2	6.5
7139	Other amusement & recreation services	72	D	D	D	f	D	D
71391	Golf courses & country clubs	23	15 247	5 659	667	327	40.3	13.9
713910	Golf courses & country clubs	23	15 247	5 659	667	327	40.3	13.9
71393	Marinas	9	5 419	1 088	215	61	7.2	.4
713930	Marinas	9	5 419	1 088	215	61	7.2	.4
71394	Fitness & recreational sports centers	15	4 081	1 123	289	177	35.9	6.1
713940	Fitness & recreational sports centers	15	4 081	1 123	289	177	35.9	6.1
71395	Bowling centers	15	5 605	1 526	519	195	29.9	1.1
713950	Bowling centers	15	5 605	1 526	519	195	29.9	1.1
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LUCAS COUNTY, OH								
71	Arts, entertainment, & recreation	121	89 116	22 811	5 019	1 847	18.5	13.9
711	Performing arts, spectator sports, & related industries	18	24 882	3 966	873	280	12.2	9.3
7111	Performing arts companies	5	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	4	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	103	64 234	18 845	4 146	1 567	20.9	15.8
7139	Other amusement & recreation services	99	D	D	D	g	D	D
71391	Golf courses & country clubs	12	21 656	6 899	1 309	360	16.1	7.2
713910	Golf courses & country clubs	12	21 656	6 899	1 309	360	16.1	7.2
71393	Marinas	7	3 889	556	86	34	70.2	—
713930	Marinas	7	3 889	556	86	34	70.2	—
71394	Fitness & recreational sports centers	43	22 456	6 567	1 498	647	16.4	34.9
713940	Fitness & recreational sports centers	43	22 456	6 567	1 498	647	16.4	34.9
7139405	Roller skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	16	10 800	3 125	910	350	10.1	—
713950	Bowling centers	16	10 800	3 125	910	350	10.1	—
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
MADISON COUNTY, OH								
71	Arts, entertainment, & recreation	9	1 702	443	98	49	69.3	—
MAHONING COUNTY, OH								
71	Arts, entertainment, & recreation	63	20 075	4 573	896	488	50.5	15.4
711	Performing arts, spectator sports, & related industries	7	1 341	348	39	15	39.1	—
713	Amusement, gambling, & recreation industries	56	18 734	4 225	857	473	51.3	16.5
7139	Other amusement & recreation services	48	D	D	D	e	D	D
71394	Fitness & recreational sports centers	23	5 985	1 763	385	271	42.0	9.2
713940	Fitness & recreational sports centers	23	5 985	1 763	385	271	42.0	9.2
71395	Bowling centers	9	3 590	1 010	297	139	36.5	2.8
713950	Bowling centers	9	3 590	1 010	297	139	36.5	2.8
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
MARION COUNTY, OH								
71	Arts, entertainment, & recreation	17	4 664	1 179	218	127	58.5	9.5
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
MEDINA COUNTY, OH								
71	Arts, entertainment, & recreation	42	21 009	6 619	1 233	509	23.0	5.2
711	Performing arts, spectator sports, & related industries	6	1 424	463	136	47	2.6	4.8
713	Amusement, gambling, & recreation industries	36	19 585	6 156	1 097	462	24.4	5.2
7139	Other amusement & recreation services	36	19 585	6 156	1 097	462	24.4	5.2
71391	Golf courses & country clubs	19	14 530	4 415	708	224	13.2	5.8
713910	Golf courses & country clubs	19	14 530	4 415	708	224	13.2	5.8
71394	Fitness & recreational sports centers	6	1 550	630	132	118	89.0	5.9
713940	Fitness & recreational sports centers	6	1 550	630	132	118	89.0	5.9
MEIGS COUNTY, OH								
71	Arts, entertainment, & recreation	4	196	58	7	6	68.4	31.6
MERCER COUNTY, OH								
71	Arts, entertainment, & recreation	18	4 193	1 400	302	150	53.8	3.6
713	Amusement, gambling, & recreation industries	18	4 193	1 400	302	150	53.8	3.6
7139	Other amusement & recreation services	17	D	D	D	c	D	D

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MIAMI COUNTY, OH								
71	Arts, entertainment, & recreation	24	8 323	1 771	319	126	59.1	.6
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 480	414	97	39	54.7	1.4
713940	Fitness & recreational sports centers	6	1 480	414	97	39	54.7	1.4
MONROE COUNTY, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONTGOMERY COUNTY, OH								
71	Arts, entertainment, & recreation	124	54 015	14 426	3 436	1 409	21.7	8.4
711	Performing arts, spectator sports, & related industries	16	4 086	1 139	261	81	17.2	.8
7111	Performing arts companies	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	108	49 929	13 287	3 175	1 328	22.1	9.0
7139	Other amusement & recreation services	99	D	D	D	g	D	D
71391	Golf courses & country clubs	11	8 416	2 244	387	181	25.9	28.3
713910	Golf courses & country clubs	11	8 416	2 244	387	181	25.9	28.3
71394	Fitness & recreational sports centers	41	17 903	5 086	1 237	510	12.0	5.9
713940	Fitness & recreational sports centers	41	17 903	5 086	1 237	510	12.0	5.9
71395	Bowling centers	16	10 223	3 263	904	354	4.9	3.5
713950	Bowling centers	16	10 223	3 263	904	354	4.9	3.5
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139901	Dance studios & halls	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	5 209	1 257	325	51	10.0	2.8
MORGAN COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MORROW COUNTY, OH								
71	Arts, entertainment, & recreation	7	1 749	313	60	22	27.5	52.2
MUSKINGUM COUNTY, OH								
71	Arts, entertainment, & recreation	29	15 347	3 254	470	278	21.4	4.9
711	Performing arts, spectator sports, & related industries	5	7 505	947	132	20	6.1	—
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
NOBLE COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OTTAWA COUNTY, OH								
71	Arts, entertainment, & recreation	53	35 030	8 815	1 443	356	30.5	2.3
713	Amusement, gambling, & recreation industries	49	34 460	8 617	1 434	355	30.4	2.3
7139	Other amusement & recreation services	49	34 460	8 617	1 434	355	30.4	2.3
71393	Marinas	31	25 148	5 471	945	219	23.7	.7
713930	Marinas	31	25 148	5 471	945	219	23.7	.7
71394	Fitness & recreational sports centers	6	5 855	2 036	308	87	50.8	2.0
713940	Fitness & recreational sports centers	6	5 855	2 036	308	87	50.8	2.0
PAULDING COUNTY, OH								
71	Arts, entertainment, & recreation	6	741	212	28	20	32.9	63.0
PERRY COUNTY, OH								
71	Arts, entertainment, & recreation	4	850	511	132	24	51.6	48.4
PICKAWAY COUNTY, OH								
71	Arts, entertainment, & recreation	8	5 706	1 523	315	60	17.9	9.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PIKE COUNTY, OH								
71	Arts, entertainment, & recreation	6	1 147	518	152	46	98.4	1.6
PORTAGE COUNTY, OH								
71	Arts, entertainment, & recreation	51	103 428	28 210	4 442	1 180	12.3	1.1
711	Performing arts, spectator sports, & related industries	14	9 259	2 727	999	108	27.9	2.4
7111	Performing arts companies	3	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	37	94 169	25 483	3 443	1 072	10.8	1.0
7131	Amusement parks & arcades	3	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	f	D	D
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71391	Golf courses & country clubs	16	16 193	4 682	673	280	57.2	4.2
713910	Golf courses & country clubs	16	16 193	4 682	673	280	57.2	4.2
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
PREBLE COUNTY, OH								
71	Arts, entertainment, & recreation	6	2 259	567	107	31	83.2	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PUTNAM COUNTY, OH								
71	Arts, entertainment, & recreation	8	2 288	535	93	35	56.3	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
RICHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	40	18 672	4 404	1 402	833	10.4	22.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	D	D	D	f	D	D
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	7	D	D	D	a	D	D
713990	All other amusement & recreation industries	7	D	D	D	a	D	D
ROSS COUNTY, OH								
71	Arts, entertainment, & recreation	13	4 169	1 046	220	91	28.0	17.9
713	Amusement, gambling, & recreation industries	13	4 169	1 046	220	91	28.0	17.9
7139	Other amusement & recreation services	13	4 169	1 046	220	91	28.0	17.9
SANDUSKY COUNTY, OH								
71	Arts, entertainment, & recreation	18	7 526	1 292	171	99	76.3	3.2
711	Performing arts, spectator sports, & related industries	4	2 430	192	9	10	100.0	—
713	Amusement, gambling, & recreation industries	14	5 096	1 100	162	89	64.9	4.7
7139	Other amusement & recreation services	13	D	D	D	b	D	D
SCIOTO COUNTY, OH								
71	Arts, entertainment, & recreation	18	3 765	799	187	102	37.9	2.3
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SENECA COUNTY, OH								
71	Arts, entertainment, & recreation	21	7 370	1 988	344	158	53.3	11.0
713	Amusement, gambling, & recreation industries	18	6 485	1 907	339	147	48.0	12.5
7139	Other amusement & recreation services	18	6 485	1 907	339	147	48.0	12.5
71395	Bowling centers	4	2 681	615	135	55	39.4	—
713950	Bowling centers	4	2 681	615	135	55	39.4	—
SHELBY COUNTY, OH								
71	Arts, entertainment, & recreation	8	1 310	390	74	51	94.2	—
STARK COUNTY, OH								
71	Arts, entertainment, & recreation	99	41 083	11 147	2 124	936	33.8	2.4
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	86	D	D	D	f	D	D
7139	Other amusement & recreation services	81	D	D	D	f	D	D
71391	Golf courses & country clubs	22	D	D	D	e	D	D
713910	Golf courses & country clubs	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	20	D	D	D	c	D	D
713940	Fitness & recreational sports centers	20	D	D	D	c	D	D
71395	Bowling centers	16	D	D	D	e	D	D
713950	Bowling centers	16	D	D	D	e	D	D
71399	All other amusement & recreation industries	22	D	D	D	b	D	D
713990	All other amusement & recreation industries	22	D	D	D	b	D	D
SUMMIT COUNTY, OH								
71	Arts, entertainment, & recreation	155	133 083	29 686	7 052	2 238	16.4	3.7
711	Performing arts, spectator sports, & related industries	44	65 716	10 415	2 367	704	8.2	2.6
7111	Performing arts companies	9	8 525	2 677	597	178	4	—
71111	Theater companies & dinner theaters	3	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7111309	Other music groups & artists	6	D	D	D	a	D	D
7112	Spectator sports	19	D	D	D	e	D	D
71121	Spectator sports	19	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	15	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	111	67 367	19 271	4 685	1 534	24.3	4.8
7139	Other amusement & recreation services	106	D	D	D	g	D	D
71391	Golf courses & country clubs	23	29 418	7 755	1 445	489	10.1	7.7
713910	Golf courses & country clubs	23	29 418	7 755	1 445	489	10.1	7.7
71394	Fitness & recreational sports centers	38	D	D	D	e	D	D
713940	Fitness & recreational sports centers	38	D	D	D	e	D	D
71395	Bowling centers	17	D	D	D	e	D	D
713950	Bowling centers	17	D	D	D	e	D	D
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	b	D	D
TRUMBULL COUNTY, OH								
71	Arts, entertainment, & recreation	57	21 404	6 335	1 197	493	39.4	1.1
713	Amusement, gambling, & recreation industries	51	20 147	5 886	1 100	468	38.0	1.1
7139	Other amusement & recreation services	47	18 108	5 594	1 020	422	41.7	.3
71391	Golf courses & country clubs	20	11 026	3 694	524	209	34.2	—
713910	Golf courses & country clubs	20	11 026	3 694	524	209	34.2	—
71394	Fitness & recreational sports centers	13	1 871	486	110	59	84.1	1.5
713940	Fitness & recreational sports centers	13	1 871	486	110	59	84.1	1.5
71395	Bowling centers	8	2 956	877	253	119	70.1	—
713950	Bowling centers	8	2 956	877	253	119	70.1	—
71399	All other amusement & recreation industries	6	2 255	537	133	35	5.9	1.1
713990	All other amusement & recreation industries	6	2 255	537	133	35	5.9	1.1
TUSCARAWAS COUNTY, OH								
71	Arts, entertainment, & recreation	20	7 678	1 719	247	109	54.2	1.2
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	17	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UNION COUNTY, OH								
71	Arts, entertainment, & recreation	10	3 350	755	145	70	59.4	14.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
VAN WERT COUNTY, OH								
71	Arts, entertainment, & recreation	7	1 960	785	178	83	56.8	19.2
713	Amusement, gambling, & recreation industries	7	1 960	785	178	83	56.8	19.2
7139	Other amusement & recreation services	7	1 960	785	178	83	56.8	19.2
WARREN COUNTY, OH								
71	Arts, entertainment, & recreation	46	153 098	37 448	5 785	1 765	8.8	2.8
711	Performing arts, spectator sports, & related industries	6	16 136	3 966	857	330	37.4	—
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	40	136 962	33 482	4 928	1 435	5.4	3.1
7131	Amusement parks & arcades	4	D	D	D	f	D	D
71311	Amusement & theme parks	3	D	D	D	f	D	D
713110	Amusement & theme parks	3	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	f	D	D
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71391	Golf courses & country clubs	14	D	D	D	e	D	D
713910	Golf courses & country clubs	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
WASHINGTON COUNTY, OH								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
WAYNE COUNTY, OH								
71	Arts, entertainment, & recreation	25	7 166	1 798	306	145	25.9	2.7
713	Amusement, gambling, & recreation industries	18	6 385	1 658	288	136	24.6	2.3
7139	Other amusement & recreation services	16	D	D	D	c	D	D
WILLIAMS COUNTY, OH								
71	Arts, entertainment, & recreation	9	2 924	911	177	78	35.3	7.7
713	Amusement, gambling, & recreation industries	9	2 924	911	177	78	35.3	7.7
7139	Other amusement & recreation services	9	2 924	911	177	78	35.3	7.7
WOOD COUNTY, OH								
71	Arts, entertainment, & recreation	27	7 763	2 114	475	239	48.4	7.9
713	Amusement, gambling, & recreation industries	21	6 601	1 825	414	210	41.3	7.7
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71395	Bowling centers	6	2 673	734	227	99	62.1	—
713950	Bowling centers	6	2 673	734	227	99	62.1	—
WYANDOT COUNTY, OH								
71	Arts, entertainment, & recreation	7	942	235	44	24	69.2	10.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADA, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
AKRON, OH								
71	Arts, entertainment, & recreation	48	47 810	10 941	2 408	777	14.3	5.0
711	Performing arts, spectator sports, & related industries	18	16 679	3 877	811	224	15.5	.7
7111	Performing arts companies	8	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	31 131	7 064	1 597	553	13.6	7.3
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71395	Bowling centers	7	D	D	D	b	D	D
713950	Bowling centers	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
ALLIANCE, OH *								
71	Arts, entertainment, & recreation	7	3 220	1 076	247	118	2.7	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
ALLIANCE, OH (STARK COUNTY PART) *								
71	Arts, entertainment, & recreation	7	3 220	1 076	247	118	2.7	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
AMBERLEY, OH								
71	Arts, entertainment, & recreation	3	877	122	24	7	D	—
AMHERST, OH								
71	Arts, entertainment, & recreation	3	424	145	45	15	D	—
ARCHBOLD, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ASHLAND, OH								
71	Arts, entertainment, & recreation	6	1 582	481	127	56	16.1	6.3
713	Amusement, gambling, & recreation industries	6	1 582	481	127	56	16.1	6.3
7139	Other amusement & recreation services	6	1 582	481	127	56	16.1	6.3
ASHTABULA, OH								
71	Arts, entertainment, & recreation	9	1 678	458	82	51	58.9	3.0
713	Amusement, gambling, & recreation industries	9	1 678	458	82	51	58.9	3.0
7139	Other amusement & recreation services	9	1 678	458	82	51	58.9	3.0
ATHENS, OH								
71	Arts, entertainment, & recreation	7	860	331	79	22	57.9	2.4

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AURORA, OH								
71	Arts, entertainment, & recreation	13	87 951	23 712	3 687	901	9.6	1.0
711	Performing arts, spectator sports, & related industries	5	8 172	2 526	963	95	26.3	—
7111	Performing arts companies	3	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	79 779	21 186	2 724	806	7.9	1.1
7131	Amusement parks & arcades	3	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	f	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
AVON, OH								
71	Arts, entertainment, & recreation	9	5 469	2 280	315	87	46.4	8.6
713	Amusement, gambling, & recreation industries	9	5 469	2 280	315	87	46.4	8.6
7139	Other amusement & recreation services	8	D	D	D	b	D	D
AVON LAKE, OH								
71	Arts, entertainment, & recreation	5	888	406	102	36	66.7	23.2
BARBERTON, OH								
71	Arts, entertainment, & recreation	4	1 106	308	85	42	54.1	—
BARNESVILLE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BAY VILLAGE, OH								
71	Arts, entertainment, & recreation	5	440	178	41	16	72.7	—
BEACHWOOD, OH								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BEAVERCREEK, OH								
71	Arts, entertainment, & recreation	9	8 989	2 730	628	177	20.8	.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
BEDFORD, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BEDFORD HEIGHTS, OH								
71	Arts, entertainment, & recreation	7	1 813	709	146	26	54.6	—
BELLAIRE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLBROOK, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEFONTAINE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BELLEVUE, OH *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BELLEVUE, OH (HURON COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BELLEVUE, OH (SANDUSKY COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BELPRE, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BEREA, OH							
71	Arts, entertainment, & recreation	4	705	219	52	35	48.9	9.9
	BLANCHESTER, OH *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BLANCHESTER, OH (CLINTON COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BLUE ASH, OH							
71	Arts, entertainment, & recreation	6	2 855	721	180	77	21.3	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	BOWLING GREEN, OH							
71	Arts, entertainment, & recreation	5	1 734	472	115	66	45.4	15.2
713	Amusement, gambling, & recreation industries	5	1 734	472	115	66	45.4	15.2
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	BRECKSVILLE, OH							
71	Arts, entertainment, & recreation	4	249	65	2	3	38.6	—
	BROADVIEW HEIGHTS, OH							
71	Arts, entertainment, & recreation	11	6 144	1 241	280	174	25.8	5.0
711	Performing arts, spectator sports, & related industries	4	1 567	230	66	24	67.3	19.7
713	Amusement, gambling, & recreation industries	7	4 577	1 011	214	150	11.7	—
7139	Other amusement & recreation services	7	4 577	1 011	214	150	11.7	—
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
	BROOKLYN, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BROOK PARK, OH							
71	Arts, entertainment, & recreation	6	3 701	1 509	378	108	—	1.3
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	BRUNSWICK, OH							
71	Arts, entertainment, & recreation	5	1 634	551	139	77	34.3	26.8
	BRYAN, OH							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BUCKEYE LAKE, OH *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BUCKEYE LAKE, OH (LICKING COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BUCYRUS, OH							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	CADIZ, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CAMBRIDGE, OH							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	CANAL FULTON, OH							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	CANFIELD, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	CANTON, OH							
71	Arts, entertainment, & recreation	16	8 185	1 975	455	155	44.5	3.3
711	Performing arts, spectator sports, & related industries	4	2 836	644	115	19	69.8	—
713	Amusement, gambling, & recreation industries	12	5 349	1 331	340	136	31.1	5.1
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
	CAREY, OH							
71	Arts, entertainment, & recreation	3	209	36	7	6	—	8.6
	CARROLLTON, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	CELINA, OH							
71	Arts, entertainment, & recreation	3	879	255	62	22	D	—
	CENTERVILLE, OH							
71	Arts, entertainment, & recreation	5	2 932	558	132	39	6.3	5.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
	CHAGRIN FALLS, OH							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
	CHARDON, OH							
71	Arts, entertainment, & recreation	4	1 975	497	59	65	52.1	2.7
713	Amusement, gambling, & recreation industries	4	1 975	497	59	65	52.1	2.7
7139	Other amusement & recreation services	4	1 975	497	59	65	52.1	2.7
	CHEVIOT, OH							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHILLICOTHE, OH								
71	Arts, entertainment, & recreation	5	1 074	289	64	32	49.6	—
CINCINNATI, OH								
71	Arts, entertainment, & recreation	84	181 440	100 288	8 032	1 340	3.4	2.6
711	Performing arts, spectator sports, & related industries	40	149 277	91 387	6 026	699	1.7	1.0
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	10	15 856	2 017	388	153	6.3	.3
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	10	D	D	D	c	D	D
71151	Independent artists, writers, & performers	10	D	D	D	c	D	D
711510	Independent artists, writers, & performers	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	f	D	D
7131	Amusement parks & arcades	5	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	37	D	D	D	f	D	D
71394	Fitness & recreational sports centers	18	9 918	2 694	626	300	9.4	27.8
713940	Fitness & recreational sports centers	18	9 918	2 694	626	300	9.4	27.8
71395	Bowling centers	3	2 948	919	221	80	—	—
713950	Bowling centers	3	2 948	919	221	80	—	—
71399	All other amusement & recreation industries	9	4 459	688	147	32	20.1	3.2
713990	All other amusement & recreation industries	9	4 459	688	147	32	20.1	3.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
CIRCLEVILLE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLEVELAND, OH								
71	Arts, entertainment, & recreation	84	354 057	143 940	24 009	2 738	5.0	.6
711	Performing arts, spectator sports, & related industries	33	307 688	135 078	21 977	2 072	2.9	.2
7112	Spectator sports	13	D	D	D	g	D	D
71121	Spectator sports	13	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	g	D	D
711219	Other spectator sports	10	D	D	D	a	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	5	7 341	1 894	493	143	1.4	3.5
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	49	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71393	Marinas	9	D	D	D	b	D	D
713930	Marinas	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	12	6 687	1 913	488	281	13.5	5.5
713940	Fitness & recreational sports centers	12	6 687	1 913	488	281	13.5	5.5
71395	Bowling centers	9	2 775	731	230	108	24.6	38.4
713950	Bowling centers	9	2 775	731	230	108	24.6	38.4
71399	All other amusement & recreation industries	13	D	D	D	c	D	D
713990	All other amusement & recreation industries	13	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
CLEVELAND HEIGHTS, OH								
71	Arts, entertainment, & recreation	13	2 814	773	170	88	65.2	23.6
713	Amusement, gambling, & recreation industries	4	1 521	468	112	57	56.4	43.6
7139	Other amusement & recreation services	4	1 521	468	112	57	56.4	43.6
COLDWATER, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBIANA, OH *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLUMBIANA, OH (COLUMBIANA COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLUMBUS, OH *								
71	Arts, entertainment, & recreation	133	93 352	23 317	5 211	2 316	24.6	4.3
711	Performing arts, spectator sports, & related industries	42	34 203	6 856	1 142	498	12.9	1.0
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	4	18 269	3 794	455	374	—	—
71121	Spectator sports	4	18 269	3 794	455	374	—	—
711212	Racetracks	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	10	5 528	1 079	213	36	19.0	1.4
7115	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
71151	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
711510	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
713	Amusement, gambling, & recreation industries	91	59 149	16 461	4 069	1 818	31.4	6.1
7131	Amusement parks & arcades	9	5 684	1 738	335	205	7.7	—
71312	Amusement arcades	9	5 684	1 738	335	205	7.7	—
713120	Amusement arcades	9	5 684	1 738	335	205	7.7	—
7139	Other amusement & recreation services	82	53 465	14 723	3 734	1 613	33.9	6.8
71394	Fitness & recreational sports centers	47	26 005	7 691	2 017	1 025	40.0	13.8
713940	Fitness & recreational sports centers	47	26 005	7 691	2 017	1 025	40.0	13.8
7139405	Roller skating rinks	2	D	D	D	c	D	D
71395	Bowling centers	8	9 029	2 707	703	256	8.5	—
713950	Bowling centers	8	9 029	2 707	703	256	8.5	—
71399	All other amusement & recreation industries	23	16 672	3 793	936	287	36.8	.3
713990	All other amusement & recreation industries	23	16 672	3 793	936	287	36.8	.3
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	c	D	D
COLUMBUS, OH (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	133	93 352	23 317	5 211	2 316	24.6	4.3
711	Performing arts, spectator sports, & related industries	42	34 203	6 856	1 142	498	12.9	1.0
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	4	18 269	3 794	455	374	—	—
71121	Spectator sports	4	18 269	3 794	455	374	—	—
711212	Racetracks	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	10	5 528	1 079	213	36	19.0	1.4
7115	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
71151	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
711510	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
713	Amusement, gambling, & recreation industries	91	59 149	16 461	4 069	1 818	31.4	6.1
7131	Amusement parks & arcades	9	5 684	1 738	335	205	7.7	—
71312	Amusement arcades	9	5 684	1 738	335	205	7.7	—
713120	Amusement arcades	9	5 684	1 738	335	205	7.7	—
7139	Other amusement & recreation services	82	53 465	14 723	3 734	1 613	33.9	6.8
71394	Fitness & recreational sports centers	47	26 005	7 691	2 017	1 025	40.0	13.8
713940	Fitness & recreational sports centers	47	26 005	7 691	2 017	1 025	40.0	13.8
7139405	Roller skating rinks	2	D	D	D	c	D	D
71395	Bowling centers	8	9 029	2 707	703	256	8.5	—
713950	Bowling centers	8	9 029	2 707	703	256	8.5	—
71399	All other amusement & recreation industries	23	16 672	3 793	936	287	36.8	.3
713990	All other amusement & recreation industries	23	16 672	3 793	936	287	36.8	.3
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	c	D	D
CONNEAUT, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CORTLAND, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COSHOCTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUYAHOGA FALLS, OH								
71	Arts, entertainment, & recreation	7	2 784	732	193	68	58.9	25.2
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAYTON, OH								
71	Arts, entertainment, & recreation	27	14 364	3 766	879	329	15.3	8.1
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	4 884	1 375	327	143	10.3	7.1
713940	Fitness & recreational sports centers	9	4 884	1 375	327	143	10.3	7.1
71399	All other amusement & recreation industries	7	3 727	1 009	239	39	18.9	2.0
713990	All other amusement & recreation industries	7	3 727	1 009	239	39	18.9	2.0
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
DEER PARK, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DEFIANCE, OH								
71	Arts, entertainment, & recreation	4	3 438	1 009	230	69	—	—
713	Amusement, gambling, & recreation industries	4	3 438	1 009	230	69	—	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
DELAWARE, OH								
71	Arts, entertainment, & recreation	5	1 181	375	120	31	12.7	14.1
DELPHOS, OH *								
71	Arts, entertainment, & recreation	3	279	76	29	19	D	—
DELPHOS, OH (ALLEN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DELPHOS, OH (VAN WERT COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DOVER, OH								
71	Arts, entertainment, & recreation	4	982	265	66	34	36.3	—
DUBLIN, OH *								
71	Arts, entertainment, & recreation	20	28 035	8 420	1 482	374	13.6	4.6
711	Performing arts, spectator sports, & related industries	5	4 334	1 257	257	55	9.5	—
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	23 701	7 163	1 225	319	14.4	5.4
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	3 914	1 268	310	116	71.6	6.7
713940	Fitness & recreational sports centers	7	3 914	1 268	310	116	71.6	6.7
DUBLIN, OH (DELAWARE COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
DUBLIN, OH (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	14	25 870	7 847	1 404	355	11.6	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
DUBLIN, OH (UNION COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EAST CLEVELAND, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EASTLAKE, OH								
71	Arts, entertainment, & recreation	3	1 080	310	93	31	D	—
EAST LIVERPOOL, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
EAST PALESTINE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EATON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ELYRIA, OH								
71	Arts, entertainment, & recreation	9	4 284	1 219	250	120	6.0	.6
713	Amusement, gambling, & recreation industries	9	4 284	1 219	250	120	6.0	.6
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
ENGLEWOOD, OH								
71	Arts, entertainment, & recreation	3	1 043	201	62	37	D	20.3
EUCLID, OH								
71	Arts, entertainment, & recreation	9	2 148	566	133	90	31.4	13.2
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 374	358	90	71	41.8	15.5
713940	Fitness & recreational sports centers	4	1 374	358	90	71	41.8	15.5
EVENDALE, OH								
71	Arts, entertainment, & recreation	5	4 527	1 025	253	98	56.3	33.0
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
FAIRBORN, OH								
71	Arts, entertainment, & recreation	5	733	210	69	39	76.8	20.3
FAIRFIELD, OH *								
71	Arts, entertainment, & recreation	15	6 166	1 746	265	195	26.4	.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
FAIRFIELD, OH (BUTLER COUNTY PART) *								
71	Arts, entertainment, & recreation	15	6 166	1 746	265	195	26.4	.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
FAIRLAWN, OH								
71	Arts, entertainment, & recreation	5	1 612	463	90	36	14.4	27.5
FAIRPORT HARBOR, OH								
71	Arts, entertainment, & recreation	3	853	148	35	7	D	—

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							From administrative records ¹	Estimated ²
FAIRVIEW PARK, OH								
71	Arts, entertainment, & recreation	5	1 443	500	139	53	14.7	—
FINDLAY, OH								
71	Arts, entertainment, & recreation	8	2 179	552	111	56	24.2	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
FOREST PARK, OH								
71	Arts, entertainment, & recreation	11	6 991	2 254	465	259	6.4	1.0
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7131	Amusement parks & arcades	3	4 923	1 623	330	186	—	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	1 529	516	99	48	15.5	4.6
713940	Fitness & recreational sports centers	5	1 529	516	99	48	15.5	4.6
FORT SHAWNEE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
FOSTORIA, OH *								
71	Arts, entertainment, & recreation	5	1 472	438	102	49	22.0	1.6
FOSTORIA, OH (SENECA COUNTY PART) *								
71	Arts, entertainment, & recreation	5	1 472	438	102	49	22.0	1.6
FRANKLIN, OH								
71	Arts, entertainment, & recreation	5	1 592	515	116	50	55.4	—
713	Amusement, gambling, & recreation industries	5	1 592	515	116	50	55.4	—
FREMONT, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
GAHANNA, OH								
71	Arts, entertainment, & recreation	6	6 534	2 728	569	133	1.4	3.3
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
GALION, OH								
71	Arts, entertainment, & recreation	4	693	125	36	31	43.9	—
GALLIPOLIS, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
GENEVA, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GEORGETOWN, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GERMANTOWN, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GIRARD, OH								
71	Arts, entertainment, & recreation	3	1 273	478	62	50	D	—

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GOLF MANOR, OH								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
GRAFTON, OH								
71	Arts, entertainment, & recreation	5	1 834	538	71	44	56.9	—
713	Amusement, gambling, & recreation industries	5	1 834	538	71	44	56.9	—
7139	Other amusement & recreation services	5	1 834	538	71	44	56.9	—
GRANDVIEW HEIGHTS, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRANVILLE, OH								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
GREEN, OH								
71	Arts, entertainment, & recreation	8	4 329	1 808	320	92	7.1	—
713	Amusement, gambling, & recreation industries	8	4 329	1 808	320	92	7.1	—
7139	Other amusement & recreation services	8	4 329	1 808	320	92	7.1	—
GREENHILLS, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENVILLE, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
GROVE CITY, OH								
71	Arts, entertainment, & recreation	6	22 770	5 123	1 493	503	2.8	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
GROVEPORT, OH								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HAMILTON, OH								
71	Arts, entertainment, & recreation	10	2 446	618	170	93	38.3	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HARRISON, OH								
71	Arts, entertainment, & recreation	4	1 352	359	81	53	21.4	—
HEATH, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
HICKSVILLE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HIGHLAND HEIGHTS, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HILLIARD, OH								
71	Arts, entertainment, & recreation	10	24 645	6 133	1 212	189	5.4	1.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711219	Other spectator sports	3	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
HILLSBORO, OH								
71	Arts, entertainment, & recreation	3	1 027	237	37	13	D	12.9
HUBBARD, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HUBER HEIGHTS, OH *								
71	Arts, entertainment, & recreation	6	1 530	455	123	61	19.3	10.9
713	Amusement, gambling, & recreation industries	6	1 530	455	123	61	19.3	10.9
7139	Other amusement & recreation services	6	1 530	455	123	61	19.3	10.9
HUBER HEIGHTS, OH (MONTGOMERY COUNTY PART) *								
71	Arts, entertainment, & recreation	6	1 530	455	123	61	19.3	10.9
713	Amusement, gambling, & recreation industries	6	1 530	455	123	61	19.3	10.9
7139	Other amusement & recreation services	6	1 530	455	123	61	19.3	10.9
HUDSON VILLAGE, OH								
71	Arts, entertainment, & recreation	10	5 163	1 945	377	155	20.9	3.9
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
HURON, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
INDEPENDENCE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
IRONTON, OH								
71	Arts, entertainment, & recreation	3	1 654	261	65	24	D	—
713	Amusement, gambling, & recreation industries	3	1 654	261	65	24	D	—
7139	Other amusement & recreation services	3	1 654	261	65	24	D	—
JACKSON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JOHNSTOWN, OH								
71	Arts, entertainment, & recreation	3	130	34	2	3	D	—
KENT, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KENTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KETTERING, OH *								
71	Arts, entertainment, & recreation	16	7 130	2 457	613	213	12.3	2.4
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	4 124	1 467	375	116	.7	4.1
713940	Fitness & recreational sports centers	8	4 124	1 467	375	116	.7	4.1

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							From administrative records ¹	Estimated ²
KETTERING, OH (MONTGOMERY COUNTY PART) *								
71	Arts, entertainment, & recreation	16	7 130	2 457	613	213	12.3	2.4
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	4 124	1 467	375	116	.7	4.1
713940	Fitness & recreational sports centers	8	4 124	1 467	375	116	.7	4.1
KIRTLAND, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKEMORE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKEWOOD, OH								
71	Arts, entertainment, & recreation	8	1 852	546	123	43	69.3	5.7
LANCASTER, OH								
71	Arts, entertainment, & recreation	12	9 834	1 739	246	84	9.4	2.3
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	a	D	D
LEBANON, OH								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
LEXINGTON, OH								
71	Arts, entertainment, & recreation	6	7 513	1 037	157	70	8.1	43.6
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
LIMA, OH								
71	Arts, entertainment, & recreation	4	683	206	63	29	85.8	—
LISBON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LODI, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LOGAN, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LONDON, OH								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
LORAIN, OH								
71	Arts, entertainment, & recreation	15	8 175	1 926	416	168	7.6	13.4
713	Amusement, gambling, & recreation industries	15	8 175	1 926	416	168	7.6	13.4
7139	Other amusement & recreation services	15	8 175	1 926	416	168	7.6	13.4
71393	Marinas	6	4 778	946	184	55	—	.5
713930	Marinas	6	4 778	946	184	55	—	.5
LOUDONVILLE, OH *								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	LOUDONVILLE, OH (ASHLAND COUNTY PART) *							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	LOUISVILLE, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	LOVELAND, OH *							
71	Arts, entertainment, & recreation	4	1 175	264	78	30	—	43.7
	LOVELAND, OH (HAMILTON COUNTY PART) *							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	LOVELAND, OH (WARREN COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	LYNDHURST, OH							
71	Arts, entertainment, & recreation	7	828	299	63	28	66.5	16.7
	MACEDONIA, OH							
71	Arts, entertainment, & recreation	5	1 089	359	95	54	80.7	1.0
	MADEIRA, OH							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	MADISON, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MANSFIELD, OH							
71	Arts, entertainment, & recreation	15	4 742	1 509	286	260	17.4	3.5
713	Amusement, gambling, & recreation industries	15	4 742	1 509	286	260	17.4	3.5
7139	Other amusement & recreation services	14	D	D	D	e	D	D
	MAPLE HEIGHTS, OH							
71	Arts, entertainment, & recreation	7	2 452	500	113	51	13.0	1.3
713	Amusement, gambling, & recreation industries	7	2 452	500	113	51	13.0	1.3
7139	Other amusement & recreation services	7	2 452	500	113	51	13.0	1.3
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
	MARIETTA, OH							
71	Arts, entertainment, & recreation	6	771	112	26	12	88.7	.6
	MARION, OH							
71	Arts, entertainment, & recreation	8	2 224	443	100	66	15.5	17.4
713	Amusement, gambling, & recreation industries	8	2 224	443	100	66	15.5	17.4
7139	Other amusement & recreation services	8	2 224	443	100	66	15.5	17.4
	MARTINS FERRY, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	MARYSVILLE, OH							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MASON, OH								
71	Arts, entertainment, & recreation	8	18 691	5 737	998	356	11.8	22.0
713	Amusement, gambling, & recreation industries	8	18 691	5 737	998	356	11.8	22.0
7131	Amusement parks & arcades	1	D	D	D	a	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
MASSILLON, OH								
71	Arts, entertainment, & recreation	4	740	180	68	45	63.8	26.5
MAUMEE, OH								
71	Arts, entertainment, & recreation	5	2 052	540	138	79	50.1	16.6
713	Amusement, gambling, & recreation industries	5	2 052	540	138	79	50.1	16.6
7139	Other amusement & recreation services	5	2 052	540	138	79	50.1	16.6
MAYFIELD, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MAYFIELD HEIGHTS, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MEDINA, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MENTOR, OH								
71	Arts, entertainment, & recreation	19	9 050	2 344	522	166	36.8	3.7
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 976	451	107	67	24.8	—
713940	Fitness & recreational sports centers	7	1 976	451	107	67	24.8	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D
MENTOR-ON-THE-LAKE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MIAMISBURG, OH								
71	Arts, entertainment, & recreation	5	3 461	891	162	98	32.4	54.1
713	Amusement, gambling, & recreation industries	5	3 461	891	162	98	32.4	54.1
7139	Other amusement & recreation services	5	3 461	891	162	98	32.4	54.1
MIDDLEBURG HEIGHTS, OH								
71	Arts, entertainment, & recreation	6	2 294	684	147	73	9.9	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MIDDLETOWN, OH *								
71	Arts, entertainment, & recreation	11	5 560	2 303	325	130	18.4	6.8
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MIDDLETOWN, OH (BUTLER COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MIDDLETOWN, OH (WARREN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MILFORD, OH *								
71	Arts, entertainment, & recreation	5	2 168	677	165	72	20.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MILFORD, OH (CLERMONT COUNTY PART) *								
71	Arts, entertainment, & recreation	5	2 168	677	165	72	20.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MILLERSBURG, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MINERVA, OH *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MINERVA, OH (STARK COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MINSTER, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOGADORE, OH *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOGADORE, OH (PORTAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONROE, OH *								
71	Arts, entertainment, & recreation	4	829	140	22	21	61.3	24.8
MONROE, OH (BUTLER COUNTY PART) *								
71	Arts, entertainment, & recreation	4	829	140	22	21	61.3	24.8
MONTGOMERY, OH								
71	Arts, entertainment, & recreation	3	182	85	20	5	—	12.6
MONTPELIER, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MORAIN, OH								
71	Arts, entertainment, & recreation	6	2 684	955	217	65	13.8	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MOUNT GILEAD, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT HEALTHY, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT VERNON, OH								
71	Arts, entertainment, & recreation	5	695	245	49	21	34.4	8.6

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							From administrative records ¹	Estimated ²
NAPOLEON, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NELSONVILLE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW ALBANY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
NEWARK, OH								
71	Arts, entertainment, & recreation	10	3 889	1 249	229	139	12.8	.2
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
NEW BREMEN, OH								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NEWCOMERSTOWN, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW LEXINGTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW LONDON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW MIAMI, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW PHILADELPHIA, OH								
71	Arts, entertainment, & recreation	5	1 510	373	65	32	19.8	3.4
713	Amusement, gambling, & recreation industries	5	1 510	373	65	32	19.8	3.4
NEW RICHMOND, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEWTON FALLS, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NILES, OH								
71	Arts, entertainment, & recreation	4	1 354	167	42	20	42.2	1.8
NORTH BALTIMORE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH CANTON, OH								
71	Arts, entertainment, & recreation	3	458	168	55	26	100.0	—
NORTH COLLEGE HILL, OH								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NORTHFIELD, OH								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
NORTH KINGSVILLE, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NORTH OLMSTED, OH								
71	Arts, entertainment, & recreation	9	1 932	632	152	86	25.1	10.0
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
NORTH RIDGEVILLE, OH								
71	Arts, entertainment, & recreation	3	4 607	1 085	296	66	—	—
713	Amusement, gambling, & recreation industries	3	4 607	1 085	296	66	—	—
7139	Other amusement & recreation services	3	4 607	1 085	296	66	—	—
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
NORTH ROYALTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTHWOOD, OH								
71	Arts, entertainment, & recreation	4	984	339	82	61	23.2	—
NORTON, OH *								
71	Arts, entertainment, & recreation	6	2 122	572	98	25	35.6	22.9
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
NORTON, OH (SUMMIT COUNTY PART) *								
71	Arts, entertainment, & recreation	6	2 122	572	98	25	35.6	22.9
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
NORWALK, OH								
71	Arts, entertainment, & recreation	4	673	146	31	15	100.0	—
NORWOOD, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
OAK HARBOR, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OAKWOOD, OH (CUYAHOGA COUNTY)								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
OBERLIN, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
OBETZ, OH								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
ONTARIO, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ORANGE, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	OREGON, OH							
71	Arts, entertainment, & recreation	5	956	333	63	23	42.6	3.0
	ORRVILLE, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	OTTAWA, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	OTTAWA HILLS, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	OXFORD, OH							
71	Arts, entertainment, & recreation	6	931	382	76	35	79.3	—
	PAINESVILLE, OH							
71	Arts, entertainment, & recreation	3	1 384	319	76	37	100.0	—
	PARMA, OH							
71	Arts, entertainment, & recreation	16	4 475	1 303	207	355	35.1	5.6
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	e	D	D
	PARMA HEIGHTS, OH							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
	PATASKALA, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
	PAULDING, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	PEPPER PIKE, OH							
71	Arts, entertainment, & recreation	4	1 161	326	29	51	84.0	16.0
	PERRYSBURG, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	PICKERINGTON, OH *							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	PICKERINGTON, OH (FAIRFIELD COUNTY PART) *							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	PIQUA, OH							
71	Arts, entertainment, & recreation	5	2 211	136	15	10	11.0	.9
713	Amusement, gambling, & recreation industries	5	2 211	136	15	10	11.0	.9
7139	Other amusement & recreation services	4	D	D	D	a	D	D
	PLAIN CITY, OH *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PLAIN CITY, OH (MADISON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POLAND, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PORT CLINTON, OH								
71	Arts, entertainment, & recreation	6	3 778	975	203	50	18.2	.3
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
PORTSMOUTH, OH								
71	Arts, entertainment, & recreation	8	1 376	382	109	52	35.2	2.8
POWELL, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
RAVENNA, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
REYNOLDSBURG, OH *								
71	Arts, entertainment, & recreation	6	2 486	1 151	220	71	20.6	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
REYNOLDSBURG, OH (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
REYNOLDSBURG, OH (LICKING COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RICHFIELD, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RICHMOND HEIGHTS, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
RITTMAN, OH *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RITTMAN, OH (WAYNE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROCKY RIVER, OH								
71	Arts, entertainment, & recreation	7	3 277	908	230	100	51.9	4.7
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
ROSSFORD, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ST. BERNARD, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ST. CLAIRSVILLE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ST. MARYS, OH								
71	Arts, entertainment, & recreation	5	1 747	324	81	39	26.4	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SALEM, OH								
71	Arts, entertainment, & recreation	4	629	119	35	36	100.0	—
SANDUSKY, OH								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71393	Marinas	9	D	D	D	b	D	D
713930	Marinas	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
SEVEN HILLS, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHAKER HEIGHTS, OH								
71	Arts, entertainment, & recreation	4	601	157	71	11	84.0	10.8
SHARONVILLE, OH *								
71	Arts, entertainment, & recreation	8	8 196	2 498	621	183	19.4	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
SHARONVILLE, OH (HAMILTON COUNTY PART) *								
71	Arts, entertainment, & recreation	8	8 196	2 498	621	183	19.4	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
SHEFFIELD LAKE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SHELBY, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SIDNEY, OH								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
SILVERTON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SOLON, OH								
71	Arts, entertainment, & recreation	10	4 660	1 971	467	136	46.6	.7
711	Performing arts, spectator sports, & related industries	4	2 462	1 331	328	55	54.4	—
713	Amusement, gambling, & recreation industries	6	2 198	640	139	81	37.9	1.4
7139	Other amusement & recreation services	6	2 198	640	139	81	37.9	1.4
SOUTH EUCLID, OH								
71	Arts, entertainment, & recreation	3	390	66	12	6	D	53.3

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							From administrative records ¹	Estimated ²
SPRINGBORO, OH *								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SPRINGBORO, OH (MONTGOMERY COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGBORO, OH (WARREN COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SPRINGDALE, OH								
71	Arts, entertainment, & recreation	7	3 149	787	190	123	30.1	2.2
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SPRINGFIELD, OH								
71	Arts, entertainment, & recreation	8	3 208	881	215	80	36.8	—
713	Amusement, gambling, & recreation industries	8	3 208	881	215	80	36.8	—
7139	Other amusement & recreation services	8	3 208	881	215	80	36.8	—
STEUBENVILLE, OH								
71	Arts, entertainment, & recreation	6	2 180	525	110	49	9.5	—
STOW, OH								
71	Arts, entertainment, & recreation	11	4 248	1 330	236	114	52.5	2.4
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 496	437	98	58	30.3	6.7
713940	Fitness & recreational sports centers	4	1 496	437	98	58	30.3	6.7
STREETSBORO, OH								
71	Arts, entertainment, & recreation	5	2 322	718	170	51	8.4	9.5
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
STRONGSVILLE, OH								
71	Arts, entertainment, & recreation	8	3 219	754	154	91	53.9	7.7
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 813	451	108	67	30.9	13.7
713940	Fitness & recreational sports centers	4	1 813	451	108	67	30.9	13.7
STRUTHERS, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SWANTON, OH *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SWANTON, OH (FULTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SYLVANIA, OH								
71	Arts, entertainment, & recreation	3	2 967	809	152	90	D	—
713	Amusement, gambling, & recreation industries	3	2 967	809	152	90	D	—
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
TALLMADGE, OH *								
71	Arts, entertainment, & recreation	6	1 325	205	49	41	96.1	—
TALLMADGE, OH (SUMMIT COUNTY PART) *								
71	Arts, entertainment, & recreation	6	1 325	205	49	41	96.1	—
THE VILLAGE OF INDIAN HILL, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TIFFIN, OH								
71	Arts, entertainment, & recreation	8	3 163	824	179	52	52.3	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
TIPP CITY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
TOLEDO, OH								
71	Arts, entertainment, & recreation	80	66 222	16 312	3 567	1 230	17.9	14.6
711	Performing arts, spectator sports, & related industries	14	24 641	3 884	867	278	11.9	9.4
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	66	41 581	12 428	2 700	952	21.4	17.7
7139	Other amusement & recreation services	64	D	D	D	f	D	D
71391	Golf courses & country clubs	7	13 247	4 431	784	213	20.0	—
713910	Golf courses & country clubs	7	13 247	4 431	784	213	20.0	—
71394	Fitness & recreational sports centers	25	14 160	4 135	891	314	14.7	47.3
713940	Fitness & recreational sports centers	25	14 160	4 135	891	314	14.7	47.3
71395	Bowling centers	13	8 176	2 357	689	270	13.3	—
713950	Bowling centers	13	8 176	2 357	689	270	13.3	—
71399	All other amusement & recreation industries	15	3 485	1 028	241	66	51.2	19.5
713990	All other amusement & recreation industries	15	3 485	1 028	241	66	51.2	19.5
TORONTO, OH								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
TRENTON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TROTWOOD, OH								
71	Arts, entertainment, & recreation	5	1 510	655	251	132	—	26.4
713	Amusement, gambling, & recreation industries	5	1 510	655	251	132	—	26.4
7139	Other amusement & recreation services	5	1 510	655	251	132	—	26.4
TROY, OH								
71	Arts, entertainment, & recreation	4	1 292	288	63	30	41.6	—
TWINSBURG, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	UHRICHSVILLE, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	UNION, OH *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	UNION, OH (MONTGOMERY COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	UNIVERSITY HEIGHTS, OH							
71	Arts, entertainment, & recreation	6	2 210	420	102	47	67.1	—
	UPPER ARLINGTON, OH							
71	Arts, entertainment, & recreation	6	300	111	31	10	37.3	62.7
	UPPER SANDUSKY, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	URBANA, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	VANDALIA, OH							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	VAN WERT, OH							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	VERMILION, OH *							
71	Arts, entertainment, & recreation	15	7 055	1 735	293	92	27.6	3.9
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	3 579	1 044	180	62	25.5	—
7139	Other amusement & recreation services	11	3 579	1 044	180	62	25.5	—
	VERMILION, OH (ERIE COUNTY PART) *							
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
	VERMILION, OH (LORAIN COUNTY PART) *							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
	WADSWORTH, OH							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	WAPAKONETA, OH							
71	Arts, entertainment, & recreation	5	713	218	59	35	100.0	—
	WARREN, OH							
71	Arts, entertainment, & recreation	13	5 304	1 688	347	110	32.9	3.2
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
	WARRENSVILLE HEIGHTS, OH							
71	Arts, entertainment, & recreation	5	568	89	26	12	56.5	—
	WASHINGTON, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WAUSEON, OH								
71	Arts, entertainment, & recreation	4	1 126	272	61	48	72.9	27.1
WAVERLY CITY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WELLINGTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WELLSTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST CARROLLTON CITY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139901	Dance studios & halls	1	D	D	D	a	D	D
WESTERVILLE, OH *								
71	Arts, entertainment, & recreation	10	13 756	4 151	968	559	6.4	8.8
713	Amusement, gambling, & recreation industries	9	D	D	D	f	D	D
7139	Other amusement & recreation services	9	D	D	D	f	D	D
71391	Golf courses & country clubs	3	8 276	2 373	601	323	D	—
713910	Golf courses & country clubs	3	8 276	2 373	601	323	D	—
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
WESTERVILLE, OH (DELAWARE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	1	D	D	D	e	D	D
WESTERVILLE, OH (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	8	D	D	D	e	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
WESTLAKE, OH								
71	Arts, entertainment, & recreation	14	4 272	1 302	423	155	20.0	22.2
713	Amusement, gambling, & recreation industries	11	3 897	1 208	394	108	14.4	22.2
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 668	610	125	69	16.1	1.9
713940	Fitness & recreational sports centers	6	2 668	610	125	69	16.1	1.9
WEST MILTON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WHITEHALL, OH								
71	Arts, entertainment, & recreation	4	2 146	796	422	52	6.9	—
713	Amusement, gambling, & recreation industries	4	2 146	796	422	52	6.9	—
7139	Other amusement & recreation services	4	2 146	796	422	52	6.9	—
WICKLIFFE, OH								
71	Arts, entertainment, & recreation	5	4 885	1 027	256	124	37.3	—
713	Amusement, gambling, & recreation industries	5	4 885	1 027	256	124	37.3	—
7139	Other amusement & recreation services	5	4 885	1 027	256	124	37.3	—
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
WILLIAMSBURG, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WILLOUGHBY, OH								
71	Arts, entertainment, & recreation	6	2 718	632	119	53	12.9	12.5
713	Amusement, gambling, & recreation industries	6	2 718	632	119	53	12.9	12.5
7139	Other amusement & recreation services	6	2 718	632	119	53	12.9	12.5
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
WILLOUGHBY HILLS, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WILLOWICK, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILMINGTON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WINTERSVILLE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WOODLAWN, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WOOSTER, OH								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
WORTHINGTON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WYOMING, OH								
71	Arts, entertainment, & recreation	3	2 640	718	157	51	D	—
713	Amusement, gambling, & recreation industries	3	2 640	718	157	51	D	—
7139	Other amusement & recreation services	3	2 640	718	157	51	D	—
XENIA, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
YOUNGSTOWN, OH *								
71	Arts, entertainment, & recreation	12	4 137	1 034	279	161	39.3	28.3
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 397	474	133	98	63.2	3.9
713940	Fitness & recreational sports centers	5	1 397	474	133	98	63.2	3.9
YOUNGSTOWN, OH (MAHONING COUNTY PART) *								
71	Arts, entertainment, & recreation	12	4 137	1 034	279	161	39.3	28.3
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 397	474	133	98	63.2	3.9
713940	Fitness & recreational sports centers	5	1 397	474	133	98	63.2	3.9
ZANESVILLE, OH								
71	Arts, entertainment, & recreation	5	1 616	446	91	73	46.9	—
713	Amusement, gambling, & recreation industries	5	1 616	446	91	73	46.9	—
BALANCE OF ADAMS COUNTY, OH								
71	Arts, entertainment, & recreation	3	403	80	14	15	D	—
BALANCE OF ALLEN COUNTY, OH								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF ASHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	11	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	a	D	D
7139	Other amusement & recreation services	10	D	D	D	a	D	D
BALANCE OF ASHTABULA COUNTY, OH								
71	Arts, entertainment, & recreation	21	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
BALANCE OF ATHENS COUNTY, OH								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
BALANCE OF AUGLAIZE COUNTY, OH								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
BALANCE OF BELMONT COUNTY, OH								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF BROWN COUNTY, OH								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BALANCE OF BUTLER COUNTY, OH								
71	Arts, entertainment, & recreation	26	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	17 054	5 426	1 088	462	27.8	17.0
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
BALANCE OF CARROLL COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF CHAMPAIGN COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF CLARK COUNTY, OH								
71	Arts, entertainment, & recreation	15	4 719	1 466	304	156	47.6	3.8
713	Amusement, gambling, & recreation industries	15	4 719	1 466	304	156	47.6	3.8
7139	Other amusement & recreation services	14	D	D	D	c	D	D
BALANCE OF CLERMONT COUNTY, OH								
71	Arts, entertainment, & recreation	37	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	e	D	D
7139	Other amusement & recreation services	28	D	D	D	c	D	D
71391	Golf courses & country clubs	5	7 076	1 775	281	87	28.3	—
713910	Golf courses & country clubs	5	7 076	1 775	281	87	28.3	—
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71395	Bowling centers	6	3 054	746	182	78	23.4	6.2
713950	Bowling centers	6	3 054	746	182	78	23.4	6.2

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							From administrative records ¹	Estimated ²
BALANCE OF CLINTON COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF COLUMBIANA COUNTY, OH								
71	Arts, entertainment, & recreation	20	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	11 442	3 010	122	61	25.5	74.5
7139	Other amusement & recreation services	17	11 442	3 010	122	61	25.5	74.5
71391	Golf courses & country clubs	10	D	D	D	b	D	D
713910	Golf courses & country clubs	10	D	D	D	b	D	D
BALANCE OF COSHOCTON COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF CRAWFORD COUNTY, OH								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF CUYAHOGA COUNTY, OH								
71	Arts, entertainment, & recreation	18	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	f	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	f	D	D
71121	Spectator sports	4	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 758	474	133	20	16.1	68.8
713940	Fitness & recreational sports centers	4	1 758	474	133	20	16.1	68.8
BALANCE OF DARKE COUNTY, OH								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF DEFIANCE COUNTY, OH								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF DELAWARE COUNTY, OH								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
BALANCE OF ERIE COUNTY, OH								
71	Arts, entertainment, & recreation	14	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF FAIRFIELD COUNTY, OH								
71	Arts, entertainment, & recreation	18	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	17	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF FAYETTE COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, OH								
71	Arts, entertainment, & recreation	41	24 355	6 463	1 171	396	27.8	6.1
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	e	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71391	Golf courses & country clubs	9	9 923	3 010	457	124	17.4	—
713910	Golf courses & country clubs	9	9 923	3 010	457	124	17.4	—
71394	Fitness & recreational sports centers	4	2 551	477	101	45	30.8	—
713940	Fitness & recreational sports centers	4	2 551	477	101	45	30.8	—
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	12	3 689	846	152	91	50.4	38.1
713990	All other amusement & recreation industries	12	3 689	846	152	91	50.4	38.1
BALANCE OF FULTON COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF GALLIA COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF GEauga COUNTY, OH								
71	Arts, entertainment, & recreation	36	17 537	5 850	1 012	448	45.6	10.6
713	Amusement, gambling, & recreation industries	32	16 753	5 621	978	409	46.4	7.8
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71391	Golf courses & country clubs	13	D	D	D	c	D	D
713910	Golf courses & country clubs	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	11	4 897	1 773	356	125	51.6	25.5
713940	Fitness & recreational sports centers	11	4 897	1 773	356	125	51.6	25.5
BALANCE OF GREENE COUNTY, OH								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF GUERNSEY COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF HAMILTON COUNTY, OH								
71	Arts, entertainment, & recreation	72	58 052	14 478	2 570	897	18.2	7.8
711	Performing arts, spectator sports, & related industries	17	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	9	D	D	D	b	D	D
71151	Independent artists, writers, & performers	9	D	D	D	b	D	D
711510	Independent artists, writers, & performers	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	55	D	D	D	f	D	D
7139	Other amusement & recreation services	52	D	D	D	f	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	21	D	D	D	e	D	D
713940	Fitness & recreational sports centers	21	D	D	D	e	D	D
71395	Bowling centers	7	5 874	2 105	551	180	6.7	—
713950	Bowling centers	7	5 874	2 105	551	180	6.7	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF HANCOCK COUNTY, OH								
71	Arts, entertainment, & recreation	12	2 450	554	63	21	65.3	19.6
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF HARDIN COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF HARRISON COUNTY, OH								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF HENRY COUNTY, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HIGHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	6	2 314	743	119	111	34.1	1.0
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
BALANCE OF HOCKING COUNTY, OH								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF HOLMES COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
BALANCE OF HURON COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF JACKSON COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, OH								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	c	D	D
713990	All other amusement & recreation industries	3	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	c	D	D
BALANCE OF KNOX COUNTY, OH								
71	Arts, entertainment, & recreation	10	5 327	1 623	160	76	65.3	1.8
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF LAKE COUNTY, OH								
71	Arts, entertainment, & recreation	17	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
BALANCE OF LAWRENCE COUNTY, OH								
71	Arts, entertainment, & recreation	3	419	136	12	6	73.7	26.3

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							From administrative records ¹	Estimated ²
BALANCE OF LICKING COUNTY, OH								
71	Arts, entertainment, & recreation	18	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71391	Golf courses & country clubs	7	5 160	1 004	97	41	94.2	—
713910	Golf courses & country clubs	7	5 160	1 004	97	41	94.2	—
BALANCE OF LOGAN COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF LORAIN COUNTY, OH								
71	Arts, entertainment, & recreation	25	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	12	6 787	2 179	216	168	48.1	7.4
713910	Golf courses & country clubs	12	6 787	2 179	216	168	48.1	7.4
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BALANCE OF LUCAS COUNTY, OH								
71	Arts, entertainment, & recreation	27	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71391	Golf courses & country clubs	5	8 409	2 468	525	147	9.8	18.6
713910	Golf courses & country clubs	5	8 409	2 468	525	147	9.8	18.6
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
BALANCE OF MADISON COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MAHONING COUNTY, OH								
71	Arts, entertainment, & recreation	46	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	17	D	D	D	c	D	D
713940	Fitness & recreational sports centers	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
BALANCE OF MARION COUNTY, OH								
71	Arts, entertainment, & recreation	9	2 440	736	118	61	97.7	2.3
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF MEDINA COUNTY, OH								
71	Arts, entertainment, & recreation	30	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	26	16 699	5 341	900	344	24.8	2.9
7139	Other amusement & recreation services	26	16 699	5 341	900	344	24.8	2.9
71391	Golf courses & country clubs	18	D	D	D	c	D	D
713910	Golf courses & country clubs	18	D	D	D	c	D	D
BALANCE OF MEIGS COUNTY, OH								
71	Arts, entertainment, & recreation	4	196	58	7	6	68.4	31.6
BALANCE OF MERCER COUNTY, OH								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MIAMI COUNTY, OH								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	2 762	815	116	51	98.8	1.2
7139	Other amusement & recreation services	10	2 762	815	116	51	98.8	1.2
BALANCE OF MONROE COUNTY, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, OH								
71	Arts, entertainment, & recreation	43	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	36	13 541	3 392	757	336	21.8	2.7
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	4 627	1 026	246	95	21.1	4.3
713940	Fitness & recreational sports centers	9	4 627	1 026	246	95	21.1	4.3
71399	All other amusement & recreation industries	14	3 180	618	139	64	31.9	5.4
713990	All other amusement & recreation industries	14	3 180	618	139	64	31.9	5.4
BALANCE OF MORGAN COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MORROW COUNTY, OH								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF MUSKINGUM COUNTY, OH								
71	Arts, entertainment, & recreation	24	13 731	2 808	379	205	18.3	5.4
711	Performing arts, spectator sports, & related industries	5	7 505	947	132	20	6.1	—
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
BALANCE OF NOBLE COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF OTTAWA COUNTY, OH								
71	Arts, entertainment, & recreation	45	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71393	Marinas	27	D	D	D	c	D	D
713930	Marinas	27	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF PAULDING COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF PERRY COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF PICKAWAY COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF PIKE COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PORTAGE COUNTY, OH								
71	Arts, entertainment, & recreation	28	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71391	Golf courses & country clubs	13	D	D	D	c	D	D
713910	Golf courses & country clubs	13	D	D	D	c	D	D
BALANCE OF PREBLE COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF PUTNAM COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF RICHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	16	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
BALANCE OF ROSS COUNTY, OH								
71	Arts, entertainment, & recreation	8	3 095	757	156	59	20.5	24.1
713	Amusement, gambling, & recreation industries	8	3 095	757	156	59	20.5	24.1
7139	Other amusement & recreation services	8	3 095	757	156	59	20.5	24.1
BALANCE OF SANDUSKY COUNTY, OH								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF SCIOTO COUNTY, OH								
71	Arts, entertainment, & recreation	10	2 389	417	78	50	39.5	2.0
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
BALANCE OF SENECA COUNTY, OH								
71	Arts, entertainment, & recreation	8	2 735	726	63	57	71.2	28.8
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF SHELBY COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF STARK COUNTY, OH								
71	Arts, entertainment, & recreation	62	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	56	D	D	D	f	D	D
7139	Other amusement & recreation services	53	24 965	6 921	1 138	494	28.5	2.0
71391	Golf courses & country clubs	18	11 872	3 572	444	172	41.1	—
713910	Golf courses & country clubs	18	11 872	3 572	444	172	41.1	—
71394	Fitness & recreational sports centers	12	6 736	1 547	328	151	17.6	—
713940	Fitness & recreational sports centers	12	6 736	1 547	328	151	17.6	—
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	2 151	548	59	16	34.2	22.8
713990	All other amusement & recreation industries	15	2 151	548	59	16	34.2	22.8

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SUMMIT COUNTY, OH								
71	Arts, entertainment, & recreation	30	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	2 102	646	136	66	81.6	.5
713940	Fitness & recreational sports centers	8	2 102	646	136	66	81.6	.5
71399	All other amusement & recreation industries	5	1 646	425	64	40	15.3	2.0
713990	All other amusement & recreation industries	5	1 646	425	64	40	15.3	2.0
BALANCE OF TRUMBULL COUNTY, OH								
71	Arts, entertainment, & recreation	31	12 864	3 732	706	286	35.4	-
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71391	Golf courses & country clubs	16	7 779	2 551	405	166	36.4	-
713910	Golf courses & country clubs	16	7 779	2 551	405	166	36.4	-
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
BALANCE OF TUSCARAWAS COUNTY, OH								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF UNION COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	2 400	586	90	31	63.5	-
7139	Other amusement & recreation services	5	2 400	586	90	31	63.5	-
BALANCE OF VAN WERT COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, OH								
71	Arts, entertainment, & recreation	20	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	f	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, OH								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
BALANCE OF WILLIAMS COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF WOOD COUNTY, OH								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF WYANDOT COUNTY, OH							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

OHIO

Alliance is in Mahoning and Stark Counties.

Bellevue is in Huron and Sandusky Counties.

Blanchester is in Clinton and Warren Counties.

Bluffton is in Allen and Hancock Counties.

Buckeye Lake is in Fairfield and Licking Counties; it annexed into Fairfield County in October 1995.

Canal Winchester is in Fairfield and Franklin Counties.

Carlisle is in Montgomery and Warren Counties.

Columbiana is in Columbiana and Mahoning Counties.

Columbus is in Delaware, Fairfield, and Franklin Counties.

Crestline is in Crawford and Richland Counties.

Delphos is in Allen and Van Wert Counties.

Dublin is in Delaware, Franklin, and Union Counties.

Fairfield is in Butler and Hamilton Counties.

Fostoria is in Hancock, Seneca, and Wood Counties.

Huber Heights is in Miami and Montgomery Counties.

Kettering is in Greene and Montgomery Counties.

Loudonville is in Ashland and Holmes Counties.

Loveland is in Clermont, Hamilton, and Warren Counties.

Middletown is in Butler and Warren Counties.

Milford is in Clermont and Hamilton Counties.

Minerva is in Carroll, Columbiana, and Stark Counties.

Mogadore is in Portage and Summit Counties.

Monroe is in Butler and Warren Counties.

Norton is in Summit and Wayne Counties.

Pickerington is in Fairfield and Franklin Counties.

Plain City is in Madison and Union Counties.

Reynoldsburg is in Fairfield, Franklin, and Licking Counties.

Rittman is in Medina and Wayne Counties.

Sharonville is in Butler and Hamilton Counties.

Springboro is in Montgomery and Warren Counties.

Swanton is in Fulton and Lucas Counties.

Tallmadge is in Portage and Summit Counties.

Union is in Miami and Montgomery Counties; it annexed into Miami County in March 1996.

Vermilion is in Erie and Lorain Counties.

Westerville is in Delaware and Franklin Counties.

Youngstown is in Mahoning and Trumbull Counties.

Appendix E. Metropolitan Areas

OHIO

Akron, OH PMSA

Portage County, OH
Summit County, OH

Canton—Massillon, OH MSA

Carroll County, OH
Stark County, OH

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH
Hamilton County, OH
Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA
Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA—Con.

Cincinnati, OH—KY—IN PMSA—Con.
Hamilton County, OH
Warren County, OH
Hamilton—Middletown, OH PMSA
Butler County, OH

Cleveland—Lorain—Elyria, OH PMSA

Ashtabula County, OH
Cuyahoga County, OH
Geauga County, OH
Lake County, OH
Lorain County, OH
Medina County, OH

Cleveland—Akron, OH CMSA

Akron, OH PMSA
Portage County, OH
Summit County, OH
Cleveland—Lorain—Elyria, OH PMSA
Ashtabula County, OH
Cuyahoga County, OH
Geauga County, OH
Lake County, OH
Lorain County, OH
Medina County, OH

Columbus, OH MSA

Delaware County, OH
Fairfield County, OH
Franklin County, OH
Licking County, OH
Madison County, OH
Pickaway County, OH

Dayton—Springfield, OH MSA

Clark County, OH
Greene County, OH
Miami County, OH
Montgomery County, OH

Hamilton—Middletown, OH PMSA

Butler County, OH

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY
Carter County, KY
Greenup County, KY
Lawrence County, OH
Cabell County, WV
Wayne County, WV

Lima, OH MSA

Allen County, OH
Auglaize County, OH

Mansfield, OH MSA

Crawford County, OH
Richland County, OH

Parkersburg—Marietta, WV—OH MSA

Washington County, OH
Wood County, WV

Steubenville—Weirton, OH—WV MSA

Jefferson County, OH
Brooke County, WV
Hancock County, WV

Toledo, OH MSA

Fulton County, OH
Lucas County, OH
Wood County, OH

Wheeling, WV—OH MSA

Belmont County, OH
Marshall County, WV
Ohio County, WV

Youngstown—Warren, OH MSA

Columbiana County, OH
Mahoning County, OH
Trumbull County, OH

Oklahoma

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OKLAHOMA								
71	Arts, entertainment, & recreation	746	531 352	110 314	22 987	8 904	13.8	6.8
711	Performing arts, spectator sports, & related industries	150	88 566	27 818	5 083	1 397	13.7	6.7
7111	Performing arts companies	31	16 384	4 781	747	183	17.1	15.6
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
7111102	Theater companies	4	D	D	D	a	D	D
71112	Dance companies	4	D	D	D	a	D	D
711120	Dance companies	4	D	D	D	a	D	D
71113	Musical groups & artists	19	8 994	3 046	494	77	27.3	27.8
711130	Musical groups & artists	19	8 994	3 046	494	77	27.3	27.8
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	17	D	D	D	b	D	D
71119	Other performing arts companies	4	D	D	D	b	D	D
711190	Other performing arts companies	4	D	D	D	b	D	D
7111901	Circuses	2	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	b	D	D
7112	Spectator sports	58	51 055	18 553	3 354	993	9.1	4.7
71121	Spectator sports	58	51 055	18 553	3 354	993	9.1	4.7
711211	Sports teams & clubs	4	8 833	3 169	646	138	—	—
7112112	Baseball clubs	1	D	D	D	b	D	D
7112119	Other professional sports clubs	3	D	D	D	b	D	D
711212	Racetracks	10	25 469	9 975	1 999	681	7.6	—
7112122	Auto racetrack operation	7	D	D	D	b	D	D
7112123	Horse racetrack operation	3	D	D	D	f	D	D
711219	Other spectator sports	44	16 753	5 409	709	174	16.1	14.5
7112191	Professional athletes	7	6 004	2 441	97	14	7.4	—
7112192	Racing (except racetrack operation)	37	10 749	2 968	612	160	21.0	22.6
7113	Promoters of performing arts, sports, & similar events	17	12 280	2 101	480	81	13.8	2.9
71131	Promoters of performing arts, sports, & similar events w/facility	5	4 176	976	259	33	15.9	—
711310	Promoters of performing arts, sports, & similar events w/facility	5	4 176	976	259	33	15.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil	12	8 104	1 125	221	48	12.7	4.3
711320	Promoters of performing arts, sports, & similar events w/o facil	12	8 104	1 125	221	48	12.7	4.3
7114	Agents/managers for artists, athletes, & other public figures	11	3 077	944	243	49	14.6	2.9
71141	Agents/managers for artists, athletes, & other public figures	11	3 077	944	243	49	14.6	2.9
711410	Agents/managers for artists, athletes, & other public figures	11	3 077	944	243	49	14.6	2.9
7115	Independent artists, writers, & performers	33	5 770	1 439	259	91	44.9	8.7
71151	Independent artists, writers, & performers	33	5 770	1 439	259	91	44.9	8.7
711510	Independent artists, writers, & performers	33	5 770	1 439	259	91	44.9	8.7
712	Museums, historical sites, & similar institutions	6	808	206	41	10	47.0	46.8
7121	Museums, historical sites, & similar institutions	6	808	206	41	10	47.0	46.8
71211	Museums	5	D	D	D	a	D	D
712110	Museums	5	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	590	441 978	82 290	17 863	7 497	13.7	6.7
7131	Amusement parks & arcades	47	35 017	9 315	1 643	772	13.3	3.7
71311	Amusement & theme parks	7	21 040	5 144	670	292	—	2.0
713110	Amusement & theme parks	7	21 040	5 144	670	292	—	2.0
7131101	Waterparks	3	5 343	1 195	96	40	—	8.0
7131102	Amusement parks (except waterparks)	4	15 697	3 949	574	252	—	—
71312	Amusement arcades	40	13 977	4 171	973	480	33.2	6.2
713120	Amusement arcades	40	13 977	4 171	973	480	33.2	6.2
7132	Gambling industries	34	230 671	21 442	4 735	1 557	1.9	2.0
71329	Other gambling industries	34	230 671	21 442	4 735	1 557	1.9	2.0
713290	Other gambling industries	34	230 671	21 442	4 735	1 557	1.9	2.0
7132902	Lottery, bingo, bookie, & other betting operation	34	230 671	21 442	4 735	1 557	1.9	2.0
7139	Other amusement & recreation services	509	176 290	51 533	11 485	5 168	29.3	13.5
71391	Golf courses & country clubs	83	54 987	17 969	3 470	1 314	25.0	13.9
713910	Golf courses & country clubs	83	54 987	17 969	3 470	1 314	25.0	13.9
71393	Marinas	47	22 167	4 238	813	249	32.5	5.0
713930	Marinas	47	22 167	4 238	813	249	32.5	5.0
71394	Fitness & recreational sports centers	196	45 390	14 904	3 528	2 007	30.5	20.3
713940	Fitness & recreational sports centers	196	45 390	14 904	3 528	2 007	30.5	20.3
7139404	Ice skating rinks	2	D	D	D	b	D	D
7139405	Roller skating rinks	41	5 932	1 498	382	320	33.7	14.5
71395	Bowling centers	66	25 465	7 761	2 133	953	18.2	13.9
713950	Bowling centers	66	25 465	7 761	2 133	953	18.2	13.9
71399	All other amusement & recreation industries	117	28 281	6 661	1 541	645	43.2	7.8
713990	All other amusement & recreation industries	117	28 281	6 661	1 541	645	43.2	7.8
7139901	Dance studios & halls	8	831	186	52	42	8.2	25.4
7139902	Concession operators of amusement devices & rides	6	1 380	317	71	55	15.4	—
7139904	Miniature golf courses	10	1 501	413	62	40	8.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	39	13 616	2 835	674	181	51.3	.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
OKLAHOMA									
71	Arts, entertainment, & recreation	196	125 443	120 229	47 083	10 506	3 422	12.7	3.7
711	Performing arts, spectator sports, & related industries	42	16 719	16 439	7 904	1 699	500	5.6	2.3
7111	Performing arts companies	37	16 351	16 090	7 849	1 689	497	5.0	2.2
71111	Theater companies & dinner theaters	18	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	18	D	D	D	D	b	D	D
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	16	D	D	D	D	b	D	D
71112	Dance companies	4	D	D	D	D	c	D	D
711120	Dance companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	15	7 615	7 580	3 669	923	299	4.4	.6
711130	Musical groups & artists	15	7 615	7 580	3 669	923	299	4.4	.6
7111301	Symphony orchestras & chamber music organizations	8	6 125	6 149	3 199	811	262	—	.3
7111309	Other music groups & artists	7	1 490	1 431	470	112	37	22.4	1.9
7113	Promoters of performing arts, sports, & similar events ...	5	368	349	55	10	3	29.6	9.8
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	54	39 656	35 914	10 723	2 490	716	15.6	4.5
7121	Museums, historical sites, & similar institutions	54	39 656	35 914	10 723	2 490	716	15.6	4.5
71211	Museums	42	33 294	28 813	9 251	2 175	586	15.3	5.2
712110	Museums	42	33 294	28 813	9 251	2 175	586	15.3	5.2
71212	Historical sites	8	D	D	D	D	b	D	D
712120	Historical sites	8	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	100	69 068	67 876	28 456	6 317	2 206	12.8	3.6
7139	Other amusement & recreation services	100	69 068	67 876	28 456	6 317	2 206	12.8	3.6
71391	Golf courses & country clubs	34	44 011	43 421	19 426	4 353	1 252	10.4	1.6
713910	Golf courses & country clubs	34	44 011	43 421	19 426	4 353	1 252	10.4	1.6
71394	Fitness & recreational sports centers	42	14 744	14 362	6 182	1 320	775	19.3	10.6
713940	Fitness & recreational sports centers	42	14 744	14 362	6 182	1 320	775	19.3	10.6
71399	All other amusement & recreation industries	24	10 313	10 093	2 848	644	179	13.4	2.3
713990	All other amusement & recreation industries	24	10 313	10 093	2 848	644	179	13.4	2.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ENID, OK MSA								
71	Arts, entertainment, & recreation	15	3 404	774	187	86	36.8	3.7
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT SMITH, AR—OK MSA								
71	Arts, entertainment, & recreation	39	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	35	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	32	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	2 159	580	130	84	76.6	7.7
713940	Fitness & recreational sports centers	12	2 159	580	130	84	76.6	7.7
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
LAWTON, OK MSA								
71	Arts, entertainment, & recreation	20	5 078	1 705	373	188	20.7	10.3
713	Amusement, gambling, & recreation industries	20	5 078	1 705	373	188	20.7	10.3
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	1 538	362	89	31	28.9	.8
713990	All other amusement & recreation industries	7	1 538	362	89	31	28.9	.8
OKLAHOMA CITY, OK MSA								
71	Arts, entertainment, & recreation	248	171 096	47 342	10 031	3 907	17.2	9.0
711	Performing arts, spectator sports, & related industries	66	D	D	D	f	D	D
7111	Performing arts companies	14	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	8	D	D	D	a	D	D
7112	Spectator sports	27	34 949	13 904	2 520	677	4.1	3.5
71121	Spectator sports	27	34 949	13 904	2 520	677	4.1	3.5
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	22	D	D	D	c	D	D
7112191	Professional athletes	6	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	16	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	5 969	1 081	301	37	2.3	3.8
713	Amusement, gambling, & recreation industries	180	125 739	30 825	6 948	3 075	20.7	10.9
7131	Amusement parks & arcades	21	22 854	5 571	1 040	490	11.9	.8
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	19	D	D	D	e	D	D
713120	Amusement arcades	19	D	D	D	e	D	D
7132	Gambling industries	10	37 708	3 679	980	277	11.6	—
71329	Other gambling industries	10	37 708	3 679	980	277	11.6	—
713290	Other gambling industries	10	37 708	3 679	980	277	11.6	—
7132902	Lottery, bingo, bookie, & other betting operation	10	37 708	3 679	980	277	11.6	—
7139	Other amusement & recreation services	149	65 177	21 575	4 928	2 308	29.2	20.7
71391	Golf courses & country clubs	24	25 493	8 737	1 670	611	29.1	13.8
713910	Golf courses & country clubs	24	25 493	8 737	1 670	611	29.1	13.8
71394	Fitness & recreational sports centers	68	22 336	8 255	1 961	1 119	27.5	31.8
713940	Fitness & recreational sports centers	68	22 336	8 255	1 961	1 119	27.5	31.8
7139405	Roller skating rinks	12	2 123	593	155	122	16.8	2.1
71395	Bowling centers	22	9 823	2 770	854	411	15.9	23.8
713950	Bowling centers	22	9 823	2 770	854	411	15.9	23.8
71399	All other amusement & recreation industries	32	6 911	1 654	420	161	47.3	8.1
713990	All other amusement & recreation industries	32	6 911	1 654	420	161	47.3	8.1
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	3 431	612	150	40	55.4	2.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TULSA, OK MSA								
71	Arts, entertainment, & recreation	183	162 986	34 630	6 874	2 336	13.1	4.4
711	Performing arts, spectator sports, & related industries	54	27 795	7 420	1 350	257	26.8	9.6
7111	Performing arts companies	11	7 689	2 515	459	54	22.0	28.1
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	18	8 852	2 656	437	125	23.1	2.7
71121	Spectator sports	18	8 852	2 656	437	125	23.1	2.7
7113	Promoters of performing arts, sports, & similar events	7	5 253	871	163	29	26.8	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	D	D	D	b	D	D
71151	Independent artists, writers, & performers	15	D	D	D	b	D	D
711510	Independent artists, writers, & performers	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	129	135 191	27 210	5 524	2 079	10.3	3.3
7131	Amusement parks & arcades	11	D	D	D	c	D	D
7132	Gambling industries	4	69 173	7 473	1 247	403	—	1.4
71329	Other gambling industries	4	69 173	7 473	1 247	403	—	1.4
713290	Other gambling industries	4	69 173	7 473	1 247	403	—	1.4
7132902	Lottery, bingo, bookie, & other betting operation	4	69 173	7 473	1 247	403	—	1.4
7139	Other amusement & recreation services	114	D	D	D	g	D	D
71391	Golf courses & country clubs	16	18 429	5 741	1 190	424	11.9	10.8
713910	Golf courses & country clubs	16	18 429	5 741	1 190	424	11.9	10.8
71393	Marinas	8	3 884	675	147	38	52.2	—
713930	Marinas	8	3 884	675	147	38	52.2	—
71394	Fitness & recreational sports centers	55	16 207	4 903	1 212	579	27.8	.8
713940	Fitness & recreational sports centers	55	16 207	4 903	1 212	579	27.8	.8
7139405	Roller skating rinks	8	D	D	D	c	D	D
71395	Bowling centers	6	6 820	2 296	575	204	1.1	—
713950	Bowling centers	6	6 820	2 296	575	204	1.1	—
71399	All other amusement & recreation industries	29	D	D	D	e	D	D
713990	All other amusement & recreation industries	29	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	3 915	887	192	42	52.6	—
AREA OUTSIDE OKLAHOMA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	271	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	241	D	D	D	g	D	D
7131	Amusement parks & arcades	13	D	D	D	c	D	D
7132	Gambling industries	19	D	D	D	f	D	D
71329	Other gambling industries	19	D	D	D	f	D	D
713290	Other gambling industries	19	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	19	D	D	D	f	D	D
7139	Other amusement & recreation services	209	D	D	D	g	D	D
71391	Golf courses & country clubs	36	D	D	D	c	D	D
713910	Golf courses & country clubs	36	D	D	D	c	D	D
71393	Marinas	35	D	D	D	c	D	D
713930	Marinas	35	D	D	D	c	D	D
71394	Fitness & recreational sports centers	63	5 148	1 141	250	214	55.4	31.8
713940	Fitness & recreational sports centers	63	5 148	1 141	250	214	55.4	31.8
7139405	Roller skating rinks	19	1 728	305	88	73	40.3	37.9
71395	Bowling centers	34	7 103	2 203	558	274	40.7	12.8
713950	Bowling centers	34	7 103	2 203	558	274	40.7	12.8
71399	All other amusement & recreation industries	41	D	D	D	c	D	D
713990	All other amusement & recreation industries	41	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	14	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ENID, OK MSA									
71	Arts, entertainment, & recreation	8	2 980	3 258	1 584	360	162	15.0	.8
713	Amusement, gambling, & recreation industries	3	D	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	D	c	D	D
FORT SMITH, AR-OK MSA									
71	Arts, entertainment, & recreation	15	8 640	8 464	2 629	541	170	32.5	.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	4 738	5 029	2 015	426	132	59.3	.9
7139	Other amusement & recreation services	7	4 738	5 029	2 015	426	132	59.3	.9
LAWTON, OK MSA									
71	Arts, entertainment, & recreation	4	900	894	598	144	30	26.2	.9
OKLAHOMA CITY, OK MSA									
71	Arts, entertainment, & recreation	54	45 335	45 041	15 811	3 766	1 079	9.5	4.2
711	Performing arts, spectator sports, & related industries	16	6 634	6 501	2 675	623	182	1.1	1.0
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	1 852	1 661	622	74	21	-	-
711110	Theater companies & dinner theaters	5	1 852	1 661	622	74	21	-	-
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	18	15 981	16 160	5 192	1 253	361	13.5	1.4
7121	Museums, historical sites, & similar institutions	18	15 981	16 160	5 192	1 253	361	13.5	1.4
71211	Museums	11	D	D	D	D	e	D	D
712110	Museums	11	D	D	D	D	e	D	D
71212	Historical sites	5	D	D	D	D	b	D	D
712120	Historical sites	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	22 720	22 380	7 944	1 890	536	9.2	7.2
7139	Other amusement & recreation services	20	22 720	22 380	7 944	1 890	536	9.2	7.2
71391	Golf courses & country clubs	4	9 445	9 324	3 938	1 016	253	3.8	4.3
713910	Golf courses & country clubs	4	9 445	9 324	3 938	1 016	253	3.8	4.3
71394	Fitness & recreational sports centers	9	4 453	4 390	1 681	345	154	20.4	27.6
713940	Fitness & recreational sports centers	9	4 453	4 390	1 681	345	154	20.4	27.6
71399	All other amusement & recreation industries	7	8 822	8 666	2 325	529	129	9.2	-
713990	All other amusement & recreation industries	7	8 822	8 666	2 325	529	129	9.2	-
TULSA, OK MSA									
71	Arts, entertainment, & recreation	59	51 062	47 559	19 983	4 334	1 382	6.8	.8
711	Performing arts, spectator sports, & related industries	10	7 413	7 435	4 503	930	267	5.6	-
7111	Performing arts companies	10	7 413	7 435	4 503	930	267	5.6	-
71111	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	11	17 105	14 004	3 763	855	233	7.8	.3
7121	Museums, historical sites, & similar institutions	11	17 105	14 004	3 763	855	233	7.8	.3
71211	Museums	9	D	D	D	D	c	D	D
712110	Museums	9	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	38	26 544	26 120	11 717	2 549	882	6.5	1.3
7139	Other amusement & recreation services	38	26 544	26 120	11 717	2 549	882	6.5	1.3
71391	Golf courses & country clubs	7	D	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	21	6 991	6 624	2 874	612	391	16.2	1.8
713940	Fitness & recreational sports centers	21	6 991	6 624	2 874	612	391	16.2	1.8

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	AREA OUTSIDE OKLAHOMA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	71	25 166	23 477	9 107	1 902	769	29.6	9.2
711	Performing arts, spectator sports, & related industries	11	D	D	D	D	b	D	D
7111	Performing arts companies	9	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	22	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	22	D	D	D	D	b	D	D
71211	Museums	19	D	D	D	D	b	D	D
712110	Museums	19	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	D	f	D	D
7139	Other amusement & recreation services	38	D	D	D	D	f	D	D
71391	Golf courses & country clubs	22	D	D	D	D	e	D	D
713910	Golf courses & country clubs	22	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ATOKA COUNTY, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BEAVER COUNTY, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BECKHAM COUNTY, OK							
71	Arts, entertainment, & recreation	9	1 720	421	103	61	43.7	56.3
	BLAINE COUNTY, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BRYAN COUNTY, OK							
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
	CADDO COUNTY, OK							
71	Arts, entertainment, & recreation	5	1 242	250	32	24	15.9	84.1
	CANADIAN COUNTY, OK							
71	Arts, entertainment, & recreation	16	10 484	1 840	514	185	20.8	.9
713	Amusement, gambling, & recreation industries	12	10 216	1 780	505	181	19.2	.4
7139	Other amusement & recreation services	11	D	D	D	c	D	D
	CARTER COUNTY, OK							
71	Arts, entertainment, & recreation	13	2 446	447	88	38	16.2	25.4
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHEROKEE COUNTY, OK								
71	Arts, entertainment, & recreation	17	2 695	590	113	70	25.9	42.6
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
CHOCTAW COUNTY, OK								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
CIMARRON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLEVELAND COUNTY, OK								
71	Arts, entertainment, & recreation	50	27 282	4 802	1 024	503	18.6	9.0
711	Performing arts, spectator sports, & related industries	11	2 051	587	36	39	37.0	11.1
713	Amusement, gambling, & recreation industries	39	25 231	4 215	988	464	17.1	8.8
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	D	D	D	b	D	D
713940	Fitness & recreational sports centers	14	D	D	D	b	D	D
COMANCHE COUNTY, OK								
71	Arts, entertainment, & recreation	20	5 078	1 705	373	188	20.7	10.3
713	Amusement, gambling, & recreation industries	20	5 078	1 705	373	188	20.7	10.3
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	1 538	362	89	31	28.9	.8
713990	All other amusement & recreation industries	7	1 538	362	89	31	28.9	.8
COTTON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CRAIG COUNTY, OK								
71	Arts, entertainment, & recreation	6	7 054	1 691	334	107	7.9	4.3
713	Amusement, gambling, & recreation industries	6	7 054	1 691	334	107	7.9	4.3
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
CREEK COUNTY, OK								
71	Arts, entertainment, & recreation	6	3 762	818	194	73	43.5	25.5
713	Amusement, gambling, & recreation industries	6	3 762	818	194	73	43.5	25.5
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CUSTER COUNTY, OK								
71	Arts, entertainment, & recreation	5	843	348	78	37	43.3	—
DELAWARE COUNTY, OK								
71	Arts, entertainment, & recreation	12	12 916	1 658	384	136	12.7	2.6
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
ELLIS COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GARFIELD COUNTY, OK								
71	Arts, entertainment, & recreation	15	3 404	774	187	86	36.8	3.7
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GARVIN COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GRADY COUNTY, OK								
71	Arts, entertainment, & recreation	4	398	87	25	17	100.0	—
GRANT COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARPER COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HASKELL COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HUGHES COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JACKSON COUNTY, OK								
71	Arts, entertainment, & recreation	9	1 269	277	66	28	26.5	.9
JEFFERSON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KAY COUNTY, OK								
71	Arts, entertainment, & recreation	17	20 746	1 929	423	139	4.9	9.5
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
KINGFISHER COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KIOWA COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LATIMER COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LE FLORE COUNTY, OK								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
LINCOLN COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LOGAN COUNTY, OK								
71	Arts, entertainment, & recreation	10	7 538	2 305	508	132	34.1	2.3
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	2 570	783	106	63	89.3	2.3
7139	Other amusement & recreation services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOVE COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
MCCLAIN COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MCCURTAIN COUNTY, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
MCINTOSH COUNTY, OK								
71	Arts, entertainment, & recreation	4	2 238	256	59	23	10.2	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
MARSHALL COUNTY, OK								
71	Arts, entertainment, & recreation	7	4 188	634	130	69	12.7	.3
713	Amusement, gambling, & recreation industries	7	4 188	634	130	69	12.7	.3
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
MAYES COUNTY, OK								
71	Arts, entertainment, & recreation	9	1 997	339	61	36	75.1	2.4
713	Amusement, gambling, & recreation industries	9	1 997	339	61	36	75.1	2.4
7139	Other amusement & recreation services	9	1 997	339	61	36	75.1	2.4
MURRAY COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
MUSKOGEE COUNTY, OK								
71	Arts, entertainment, & recreation	15	10 917	1 349	233	121	6.8	3.5
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
NOBLE COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OKFUSKEE COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OKLAHOMA COUNTY, OK								
71	Arts, entertainment, & recreation	161	123 541	37 633	7 841	3 050	15.3	10.0
711	Performing arts, spectator sports, & related industries	41	36 880	14 055	2 573	702	5.3	2.8
7111	Performing arts companies	11	D	D	D	b	D	D
71113	Musical groups & artists	8	D	D	D	a	D	D
711130	Musical groups & artists	8	D	D	D	a	D	D
7111309	Other music groups & artists	7	D	D	D	a	D	D
7112	Spectator sports	14	30 615	12 557	2 307	613	1.5	3.1
71121	Spectator sports	14	30 615	12 557	2 307	613	1.5	3.1
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	10	D	D	D	b	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	120	86 661	23 578	5 268	2 348	19.6	13.1
7131	Amusement parks & arcades	16	20 861	4 975	914	424	11.1	.4
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	14	D	D	D	e	D	D
713120	Amusement arcades	14	D	D	D	e	D	D
7132	Gambling industries	6	15 966	1 498	351	112	26.6	—
71329	Other gambling industries	6	15 966	1 498	351	112	26.6	—
713290	Other gambling industries	6	15 966	1 498	351	112	26.6	—
7132902	Lottery, bingo, bookie, & other betting operation	6	15 966	1 498	351	112	26.6	—
7139	Other amusement & recreation services	98	49 834	17 105	4 003	1 812	20.9	22.7
71391	Golf courses & country clubs	12	17 301	6 191	1 274	404	12.4	15.0
713910	Golf courses & country clubs	12	17 301	6 191	1 274	404	12.4	15.0
71394	Fitness & recreational sports centers	49	19 676	7 601	1 804	994	24.5	35.9
713940	Fitness & recreational sports centers	49	19 676	7 601	1 804	994	24.5	35.9
71395	Bowling centers	14	6 917	1 862	547	272	13.4	17.5
713950	Bowling centers	14	6 917	1 862	547	272	13.4	17.5
71399	All other amusement & recreation industries	23	5 940	1 451	378	142	42.4	7.4
713990	All other amusement & recreation industries	23	5 940	1 451	378	142	42.4	7.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	2 932	478	119	32	51.0	2.8
OKMULGEE COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
OSAGE COUNTY, OK								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
OTTAWA COUNTY, OK								
71	Arts, entertainment, & recreation	13	3 034	613	120	62	37.2	54.2
713	Amusement, gambling, & recreation industries	13	3 034	613	120	62	37.2	54.2
7139	Other amusement & recreation services	12	D	D	D	b	D	D
PAWNEE COUNTY, OK								
71	Arts, entertainment, & recreation	3	408	83	10	6	100.0	—
PAYNE COUNTY, OK								
71	Arts, entertainment, & recreation	17	5 726	1 543	316	158	40.2	.1
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
PITTSBURG COUNTY, OK								
71	Arts, entertainment, & recreation	6	7 321	842	211	61	9.9	5.7
713	Amusement, gambling, & recreation industries	6	7 321	842	211	61	9.9	5.7
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PONTOTOC COUNTY, OK								
71	Arts, entertainment, & recreation	7	3 571	477	121	44	11.5	3.7
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
POTTAWATOMIE COUNTY, OK								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
PUSHMATAHA COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROGERS COUNTY, OK								
71	Arts, entertainment, & recreation	10	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
SEMINOLE COUNTY, OK								
71	Arts, entertainment, & recreation	4	380	259	70	15	7.9	17.1
SEQUOYAH COUNTY, OK								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
STEPHENS COUNTY, OK								
71	Arts, entertainment, & recreation	9	1 012	213	45	20	51.5	17.1
TEXAS COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TILLMAN COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TULSA COUNTY, OK								
71	Arts, entertainment, & recreation	154	119 480	27 435	5 068	1 823	14.9	3.6
711	Performing arts, spectator sports, & related industries	51	27 607	7 366	1 335	250	26.3	9.7
7111	Performing arts companies	11	7 689	2 515	459	54	22.0	28.1
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	16	D	D	D	c	D	D
71121	Spectator sports	16	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	5 253	871	163	29	26.8	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	14	D	D	D	b	D	D
71151	Independent artists, writers, & performers	14	D	D	D	b	D	D
711510	Independent artists, writers, & performers	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	103	91 873	20 069	3 733	1 573	11.5	1.7
7131	Amusement parks & arcades	10	D	D	D	c	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	91	D	D	D	g	D	D
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	52	16 134	4 896	1 211	574	27.5	.8
713940	Fitness & recreational sports centers	52	16 134	4 896	1 211	574	27.5	.8
7139405	Roller skating rinks	8	D	D	D	c	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	27	D	D	D	e	D	D
713990	All other amusement & recreation industries	27	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	3 915	887	192	42	52.6	—
WAGONER COUNTY, OK								
71	Arts, entertainment, & recreation	8	4 624	1 628	468	121	11.1	25.3
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON COUNTY, OK								
71	Arts, entertainment, & recreation	12	2 043	480	91	43	63.5	8.9
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
WASHITA COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WOODS COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
WOODWARD COUNTY, OK								
71	Arts, entertainment, & recreation	5	810	128	33	17	76.3	23.7

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADA, OK								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
ALTUS, OK								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
ALVA, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ANADARKO, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ARDMORE, OK								
71	Arts, entertainment, & recreation	8	1 815	325	63	25	6.5	24.8
713	Amusement, gambling, & recreation industries	8	1 815	325	63	25	6.5	24.8
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ATOKA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BARTLESVILLE, OK *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
BARTLESVILLE, OK (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
BETHANY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BIXBY, OK *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BIXBY, OK (TULSA COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BLACKWELL, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BRISTOW, OK							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BROKEN ARROW, OK *							
71	Arts, entertainment, & recreation	18	15 295	5 100	1 134	403	2.2	7.6
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71391	Golf courses & country clubs	4	10 638	3 622	796	260	—	11.0
713910	Golf courses & country clubs	4	10 638	3 622	796	260	—	11.0
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
	BROKEN ARROW, OK (TULSA COUNTY PART) *							
71	Arts, entertainment, & recreation	16	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
	BROKEN ARROW, OK (WAGONER COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
	CATOOSA, OK *							
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
	CATOOSA, OK (ROGERS COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
	CHECOTAH, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
	CHICKASHA, OK							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	CHOCTAW, OK							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	CLAREMORE, OK							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEVELAND, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLINTON, OK *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
CLINTON, OK (CUSTER COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
COWETA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUSHING, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DEL CITY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DEWEY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DUNCAN, OK								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
DURANT, OK								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
EDMOND, OK								
71	Arts, entertainment, & recreation	25	13 007	4 483	647	263	14.6	16.7
711	Performing arts, spectator sports, & related industries	9	5 972	2 255	125	25	2.7	1.1
7112	Spectator sports	3	D	D	D	a	D	D
71121	Spectator sports	3	D	D	D	a	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
7112191	Professional athletes	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	7 035	2 228	522	238	24.6	30.0
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
ELK CITY, OK								
71	Arts, entertainment, & recreation	3	198	54	16	16	100.0	—
EL RENO, OK								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
ENID, OK								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
EUFAULA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLENPOOL, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GROVE, OK								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
GUTHRIE, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GUYMON, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HEALDTON, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOLDENVILLE, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HUGO, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
IDABEL, OK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
JENKS, OK								
71	Arts, entertainment, & recreation	4	533	151	29	15	78.8	—
KINGFISHER, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAWTON, OK								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
LONE GROVE, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCALESTER, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
MADILL, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MIAMI, OK								
71	Arts, entertainment, & recreation	5	1 419	460	95	43	18.3	72.9
MIDWEST CITY, OK								
71	Arts, entertainment, & recreation	16	2 731	809	234	134	51.0	45.7
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 590	572	155	85	30.9	69.1
713940	Fitness & recreational sports centers	5	1 590	572	155	85	30.9	69.1
MOORE, OK								
71	Arts, entertainment, & recreation	8	2 165	507	114	85	46.8	5.2
713	Amusement, gambling, & recreation industries	8	2 165	507	114	85	46.8	5.2
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MULDROW, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MUSKOGEE, OK								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
MUSTANG, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NICHOLS HILLS, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NOBLE, OK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
NORMAN, OK								
71	Arts, entertainment, & recreation	34	22 879	3 812	808	348	10.9	10.1
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
OKEMAH, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OKLAHOMA CITY, OK *								
71	Arts, entertainment, & recreation	109	104 814	31 253	6 709	2 521	16.5	6.8
711	Performing arts, spectator sports, & related industries	26	30 200	11 658	2 408	669	4.8	3.2
7111	Performing arts companies	7	1 959	827	119	44	54.8	—
7112	Spectator sports	10	D	D	D	f	D	D
71121	Spectator sports	10	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	83	74 614	19 595	4 301	1 852	21.3	8.2
7131	Amusement parks & arcades	11	19 101	4 474	800	374	7.9	—
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	9	D	D	D	e	D	D
713120	Amusement arcades	9	D	D	D	e	D	D
7132	Gambling industries	6	15 966	1 498	351	112	26.6	—
71329	Other gambling industries	6	15 966	1 498	351	112	26.6	—
713290	Other gambling industries	6	15 966	1 498	351	112	26.6	—
7132902	Lottery, bingo, bookie, & other betting operation	6	15 966	1 498	351	112	26.6	—
7139	Other amusement & recreation services	66	39 547	13 623	3 150	1 366	25.6	15.6
71391	Golf courses & country clubs	9	15 450	5 672	1 185	383	21.9	15.8
713910	Golf courses & country clubs	9	15 450	5 672	1 185	383	21.9	15.8
71394	Fitness & recreational sports centers	28	13 300	4 981	1 196	680	26.8	15.9
713940	Fitness & recreational sports centers	28	13 300	4 981	1 196	680	26.8	15.9
71395	Bowling centers	10	5 305	1 623	413	188	11.3	22.8
713950	Bowling centers	10	5 305	1 623	413	188	11.3	22.8
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
OKLAHOMA CITY, OK (CANADIAN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
OKLAHOMA CITY, OK (CLEVELAND COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	OKLAHOMA CITY, OK (OKLAHOMA COUNTY PART) *							
71	Arts, entertainment, & recreation	102	102 506	30 553	6 561	2 447	14.7	6.9
711	Performing arts, spectator sports, & related industries	26	30 200	11 658	2 408	669	4.8	3.2
7111	Performing arts companies	7	1 959	827	119	44	54.8	—
7112	Spectator sports	10	D	D	D	f	D	D
71121	Spectator sports	10	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	76	72 306	18 895	4 153	1 778	18.8	8.5
7131	Amusement parks & arcades	11	19 101	4 474	800	374	7.9	—
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	9	D	D	D	e	D	D
713120	Amusement arcades	9	D	D	D	e	D	D
7132	Gambling industries	6	15 966	1 498	351	112	26.6	—
71329	Other gambling industries	6	15 966	1 498	351	112	26.6	—
713290	Other gambling industries	6	15 966	1 498	351	112	26.6	—
7132902	Lottery, bingo, bookie, & other betting operation	6	15 966	1 498	351	112	26.6	—
7139	Other amusement & recreation services	59	37 239	12 923	3 002	1 292	21.1	16.4
71391	Golf courses & country clubs	7	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	27	D	D	D	f	D	D
713940	Fitness & recreational sports centers	27	D	D	D	f	D	D
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	5 057	1 242	337	113	43.0	6.9
713990	All other amusement & recreation industries	16	5 057	1 242	337	113	43.0	6.9
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
	OKMULGEE, OK							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
	OWASSO, OK *							
71	Arts, entertainment, & recreation	6	507	133	33	24	53.6	15.2
	OWASSO, OK (TULSA COUNTY PART) *							
71	Arts, entertainment, & recreation	6	507	133	33	24	53.6	15.2
	PAULS VALLEY, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PIEDMONT, OK *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PIEDMONT, OK (CANADIAN COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	POCOLA, OK							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
	PONCA CITY, OK *							
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
	PONCA CITY, OK (KAY COUNTY PART) *							
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
	POTEAU, OK							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PRYOR CREEK, OK								
71	Arts, entertainment, & recreation	4	1 353	238	50	30	66.7	—
SALLISAW, OK								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
SAND SPRINGS, OK *								
71	Arts, entertainment, & recreation	6	1 517	347	60	52	37.0	53.6
713	Amusement, gambling, & recreation industries	6	1 517	347	60	52	37.0	53.6
7139	Other amusement & recreation services	6	1 517	347	60	52	37.0	53.6
SAND SPRINGS, OK (OSAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SAND SPRINGS, OK (TULSA COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SAPULPA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SAYRE, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SEMINOLE, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHAWNEE, OK								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
SKIATOOK, OK *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SKIATOOK, OK (TULSA COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STILLWATER, OK								
71	Arts, entertainment, & recreation	11	1 704	545	126	87	53.1	.4
STROUD, OK *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STROUD, OK (LINCOLN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SULPHUR, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TAHLEQUAH, OK								
71	Arts, entertainment, & recreation	9	1 743	359	97	51	20.4	37.6
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
THE VILLAGE, OK								
71	Arts, entertainment, & recreation	7	2 174	783	190	94	8.5	61.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TONKAWA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TULSA, OK *								
71	Arts, entertainment, & recreation	106	92 515	18 998	3 825	1 305	12.8	4.4
711	Performing arts, spectator sports, & related industries	34	18 690	4 237	1 021	161	26.3	13.9
7111	Performing arts companies	9	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
7112	Spectator sports	8	4 113	698	202	53	41.5	4.0
71121	Spectator sports	8	4 113	698	202	53	41.5	4.0
7115	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
71151	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
711510	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
713	Amusement, gambling, & recreation industries	72	73 825	14 761	2 804	1 144	9.5	2.0
7131	Amusement parks & arcades	9	D	D	D	c	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	61	D	D	D	f	D	D
71394	Fitness & recreational sports centers	39	13 169	4 007	991	427	20.8	.1
713940	Fitness & recreational sports centers	39	13 169	4 007	991	427	20.8	.1
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	18	9 446	2 247	518	239	28.5	15.2
713990	All other amusement & recreation industries	18	9 446	2 247	518	239	28.5	15.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
TULSA, OK (ROGERS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TULSA, OK (TULSA COUNTY PART) *								
71	Arts, entertainment, & recreation	105	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	34	18 690	4 237	1 021	161	26.3	13.9
7111	Performing arts companies	9	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
7112	Spectator sports	8	4 113	698	202	53	41.5	4.0
71121	Spectator sports	8	4 113	698	202	53	41.5	4.0
7115	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
71151	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
711510	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
713	Amusement, gambling, & recreation industries	71	D	D	D	g	D	D
7131	Amusement parks & arcades	9	D	D	D	c	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	60	D	D	D	f	D	D
71394	Fitness & recreational sports centers	38	D	D	D	e	D	D
713940	Fitness & recreational sports centers	38	D	D	D	e	D	D
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	18	9 446	2 247	518	239	28.5	15.2
713990	All other amusement & recreation industries	18	9 446	2 247	518	239	28.5	15.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
TUTTLE, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VINITA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAGONER, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WALTERS, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WARR ACRES, OK								
71	Arts, entertainment, & recreation	3	554	277	48	21	D	—
WATONGA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEATHERFORD, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WEWOKA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WOODWARD, OK								
71	Arts, entertainment, & recreation	5	810	128	33	17	76.3	23.7
YUKON, OK								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF BEAVER COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BECKHAM COUNTY, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF BRYAN COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CADDO COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CANADIAN COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CARTER COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CHEROKEE COUNTY, OK								
71	Arts, entertainment, & recreation	8	952	231	16	19	36.0	51.7
BALANCE OF CHOCTAW COUNTY, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
BALANCE OF CIMARRON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COMANCHE COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CRAIG COUNTY, OK								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CREEK COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF DELAWARE COUNTY, OK								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
BALANCE OF ELLIS COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GARFIELD COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GARVIN COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HARPER COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HASKELL COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF KAY COUNTY, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	b	D	D
BALANCE OF KIOWA COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LATIMER COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LE FLORE COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LOGAN COUNTY, OK								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LOVE COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BALANCE OF MCCLAIN COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MCCURTAIN COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MCINTOSH COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MARSHALL COUNTY, OK								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
BALANCE OF MAYES COUNTY, OK								
71	Arts, entertainment, & recreation	5	644	101	11	6	92.7	7.3
BALANCE OF MURRAY COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
BALANCE OF MUSKOGEE COUNTY, OK								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
BALANCE OF NOBLE COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF OKFUSKEE COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF OKLAHOMA COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF OKMULGEE COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF OSAGE COUNTY, OK								
71	Arts, entertainment, & recreation	3	508	166	32	23	100.0	—
BALANCE OF OTTAWA COUNTY, OK								
71	Arts, entertainment, & recreation	8	1 615	153	25	19	53.9	37.8
713	Amusement, gambling, & recreation industries	8	1 615	153	25	19	53.9	37.8
BALANCE OF PAWNEE COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF PAYNE COUNTY, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
BALANCE OF PITTSBURG COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BALANCE OF PONTOTOC COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF POTTAWATOMIE COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF PUSHMATAHA COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ROGERS COUNTY, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF SEMINOLE COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SEQUOYAH COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
BALANCE OF STEPHENS COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TILLMAN COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TULSA COUNTY, OK								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF WAGONER COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WASHITA COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

OKLAHOMA

Bartlesville is in Osage and Washington Counties.

Bixby is in Tulsa and Wagoner Counties.

Broken Arrow is in Tulsa and Wagoner Counties.

Catoosa is in Rogers and Wagoner Counties.

Clinton is in Custer and Washita Counties.

Collinsville is in Rogers and Tulsa Counties.

Davis is in Garvin and Murray Counties.

Drumright is in Creek and Payne Counties.

Oklahoma City is in Canadian, Cleveland, Oklahoma, and Pottawatomie Counties; it was erroneously reported in McClain County for the 1992 Economic Census.

Owasso is in Rogers and Tulsa Counties.

Piedmont is in Canadian and Kingfisher Counties.

Ponca City is in Kay and Osage Counties.

Purcell is in Cleveland and McClain Counties.

Sand Springs is in Osage and Tulsa Counties.

Skiatook is in Osage and Tulsa Counties.

Stroud is in Creek and Lincoln Counties.

Tulsa is in Osage, Rogers, and Tulsa Counties.

Appendix E. Metropolitan Areas

OKLAHOMA

Enid, OK MSA

Garfield County, OK

Fort Smith, AR—OK MSA

Crawford County, AR

Sebastian County, AR

Sequoyah County, OK

Lawton, OK MSA

Comanche County, OK

Oklahoma City, OK MSA

Canadian County, OK

Cleveland County, OK

Logan County, OK

McClain County, OK

Oklahoma County, OK

Pottawatomie County, OK

Tulsa, OK MSA

Creek County, OK

Osage County, OK

Rogers County, OK

Tulsa County, OK

Wagoner County, OK

Oregon

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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1997 Economic Census *Arts, Entertainment, and Recreation* Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OREGON								
71	Arts, entertainment, & recreation	'967	'834 870	'249 463	'58 106	'15 528	'13.4	'8.6
711	Performing arts, spectator sports, & related industries	219	174 545	68 196	17 282	1 516	19.0	1.1
7111	Performing arts companies	31	4 851	1 293	236	180	25.4	1.3
71111	Theater companies & dinner theaters	12	2 019	654	131	79	24.1	.8
711110	Theater companies & dinner theaters	12	2 019	654	131	79	24.1	.8
7111102	Theater companies	9	858	159	29	33	32.6	2.0
7111103	Dinner theaters	3	1 161	495	102	46	D	—
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	16	D	D	D	b	D	D
711130	Musical groups & artists	16	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	33	99 073	52 581	12 944	874	15.5	.9
71121	Spectator sports	33	99 073	52 581	12 944	874	15.5	.9
711211	Sports teams & clubs	5	66 511	44 580	11 199	318	1.7	.5
7112112	Baseball clubs	9	D	D	D	b	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	9	D	D	D	f	D	D
7112121	Dog racetrack operation	1	D	D	D	b	D	D
7112122	Auto racetrack operation	5	D	D	D	b	D	D
7112123	Horse racetrack operation	3	D	D	D	e	D	D
711219	Other spectator sports	15	D	D	D	b	D	D
7112191	Professional athletes	7	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	34	41 318	5 764	1 820	214	5.3	.1
71131	Promoters of performing arts, sports, & similar events w/facility	4	1 416	187	43	13	17.1	.6
711310	Promoters of performing arts, sports, & similar events w/facility	4	1 416	187	43	13	17.1	.6
71132	Promoters of performing arts, sports, & similar events w/o facil	30	39 902	5 577	1 777	201	4.9	.1
711320	Promoters of performing arts, sports, & similar events w/o facil	30	39 902	5 577	1 777	201	4.9	.1
7114	Agents/managers for artists, athletes, & other public figures	20	9 843	3 632	859	65	63.9	1.6
71141	Agents/managers for artists, athletes, & other public figures	20	9 843	3 632	859	65	63.9	1.6
711410	Agents/managers for artists, athletes, & other public figures	20	9 843	3 632	859	65	63.9	1.6
7115	Independent artists, writers, & performers	101	19 460	4 926	1 423	183	41.8	4.0
71151	Independent artists, writers, & performers	101	19 460	4 926	1 423	183	41.8	4.0
711510	Independent artists, writers, & performers	101	19 460	4 926	1 423	183	41.8	4.0
712	Museums, historical sites, & similar institutions	20	9 928	2 416	437	176	23.9	3.2
7121	Museums, historical sites, & similar institutions	20	9 928	2 416	437	176	23.9	3.2
71211	Museums	12	4 668	957	189	71	29.1	6.8
712110	Museums	12	4 668	957	189	71	29.1	6.8
71213	Zoos & botanical gardens	5	D	D	D	b	D	D
712130	Zoos & botanical gardens	5	D	D	D	b	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	'728	'650 397	'178 851	'40 387	'13 836	'11.8	'10.7
7131	Amusement parks & arcades	33	19 158	5 011	1 022	519	8.1	10.0
71311	Amusement & theme parks	4	6 342	2 241	379	208	—	13.9
713110	Amusement & theme parks	4	6 342	2 241	379	208	—	13.9
7131102	Amusement parks (except waterparks)	4	6 342	2 241	379	208	—	13.9
71312	Amusement arcades	29	12 816	2 770	643	311	12.2	8.0
713120	Amusement arcades	29	12 816	2 770	643	311	12.2	8.0
7132	Gambling industries	'27	'249 662	'59 914	'13 480	'2 773	'6	'13.5
71321	Casinos (except casino hotels)	6	220 304	56 391	12 608	2 447	—	14.8
713210	Casinos (except casino hotels)	6	220 304	56 391	12 608	2 447	—	14.8
71329	Other gambling industries	'21	'29 358	'3 523	'872	'326	'5.0	'4.1
713290	Other gambling industries	'21	'29 358	'3 523	'872	'326	'5.0	'4.1
7132902	Lottery, bingo, bookie, & other betting operation	'21	'29 358	'3 523	'872	'326	'5.0	'4.1
7139	Other amusement & recreation services	668	381 577	113 926	25 885	10 544	19.3	8.9
71391	Golf courses & country clubs	115	107 054	34 979	6 597	1 992	20.8	6.5
713910	Golf courses & country clubs	115	107 054	34 979	6 597	1 992	20.8	6.5
71392	Skating facilities	12	40 387	11 839	5 119	2 138	.5	.3
713920	Skating facilities	12	40 387	11 839	5 119	2 138	.5	.3
71393	Marinas	43	11 240	2 358	476	123	32.0	28.4
713930	Marinas	43	11 240	2 358	476	123	32.0	28.4
71394	Fitness & recreational sports centers	236	109 638	36 798	8 052	4 013	20.9	11.6
713940	Fitness & recreational sports centers	236	109 638	36 798	8 052	4 013	20.9	11.6
7139404	Ice skating rinks	5	3 411	989	251	94	1.1	7.9
7139405	Roller skating rinks	14	3 706	1 111	262	266	9.6	5.1
71395	Bowling centers	81	46 095	12 315	3 168	1 156	23.8	8.6
713950	Bowling centers	81	46 095	12 315	3 168	1 156	23.8	8.6
71399	All other amusement & recreation industries	181	67 163	15 637	2 473	1 122	20.1	10.1
713990	All other amusement & recreation industries	181	67 163	15 637	2 473	1 122	20.1	10.1
7139901	Dance studios & halls	3	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	14	20 685	5 705	490	203	1.5	1.2
7139904	Miniature golf courses	7	5 130	1 159	215	84	—	2.9
7139905	Coin-operated amusement devices (except slot machine operation)	45	19 216	3 759	935	437	22.0	6.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
OREGON									
71	Arts, entertainment, & recreation	293	218 825	208 219	81 406	18 507	5 030	13.7	4.0
711	Performing arts, spectator sports, & related industries	74	59 626	59 098	24 742	5 628	1 194	8.6	3.5
7111	Performing arts companies	61	53 060	53 173	23 706	5 402	1 130	6.9	3.8
71111	Theater companies & dinner theaters	27	29 057	28 403	12 333	3 011	610	5.0	6.9
711110	Theater companies & dinner theaters	27	29 057	28 403	12 333	3 011	610	5.0	6.9
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	24	D	D	D	D	e	D	D
71112	Dance companies	4	D	D	D	D	c	D	D
711120	Dance companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	29	16 273	17 530	8 857	1 827	345	1.6	.2
711130	Musical groups & artists	29	16 273	17 530	8 857	1 827	345	1.6	.2
7111301	Symphony orchestras & chamber music organizations	14	14 174	15 403	8 281	1 701	284	.8	—
7111309	Other music groups & artists	15	2 099	2 127	576	126	61	7.4	1.4
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	13	6 566	5 925	1 036	226	64	22.6	.4
71131	Promoters of performing arts, sports, & similar events w/facility	7	4 676	4 246	804	176	49	25.2	—
711310	Promoters of performing arts, sports, & similar events w/facility	7	4 676	4 246	804	176	49	25.2	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	1 890	1 679	232	50	15	16.4	1.5
711320	Promoters of performing arts, sports, & similar events w/o facil	6	1 890	1 679	232	50	15	16.4	1.5
712	Museums, historical sites, & similar institutions	70	70 500	64 087	20 009	4 551	1 061	12.3	2.4
7121	Museums, historical sites, & similar institutions	70	70 500	64 087	20 009	4 551	1 061	12.3	2.4
71211	Museums	48	50 862	45 351	14 715	3 311	806	15.7	1.7
712110	Museums	48	50 862	45 351	14 715	3 311	806	15.7	1.7
71212	Historical sites	8	668	624	256	61	16	85.8	14.2
712120	Historical sites	8	668	624	256	61	16	85.8	14.2
71213	Zoos & botanical gardens	5	12 890	13 205	3 776	896	180	—	5.7
712130	Zoos & botanical gardens	5	12 890	13 205	3 776	896	180	—	5.7
71219	Nature parks & other similar institutions	9	6 080	4 907	1 262	283	59	1.2	—
712190	Nature parks & other similar institutions	9	6 080	4 907	1 262	283	59	1.2	—
713	Amusement, gambling, & recreation industries	149	88 699	85 034	36 655	8 328	2 775	18.2	5.6
7139	Other amusement & recreation services	149	88 699	85 034	36 655	8 328	2 775	18.2	5.6
71391	Golf courses & country clubs	28	37 680	35 993	16 090	3 454	916	13.3	.8
713910	Golf courses & country clubs	28	37 680	35 993	16 090	3 454	916	13.3	.8
71394	Fitness & recreational sports centers	59	37 406	36 615	16 973	4 130	1 552	13.1	6.9
713940	Fitness & recreational sports centers	59	37 406	36 615	16 973	4 130	1 552	13.1	6.9
71399	All other amusement & recreation industries	62	13 613	12 426	3 592	744	307	45.3	15.7
713990	All other amusement & recreation industries	62	13 613	12 426	3 592	744	307	45.3	15.7

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EUGENE–SPRINGFIELD, OR MSA								
71	Arts, entertainment, & recreation	100	38 612	11 292	2 471	1 082	16.9	15.9
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	82	33 282	9 703	2 199	1 024	16.8	17.4
7139	Other amusement & recreation services	75	D	D	D	f	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	26	13 151	4 270	1 014	591	14.9	26.9
713940	Fitness & recreational sports centers	26	13 151	4 270	1 014	591	14.9	26.9
71395	Bowling centers	8	3 973	1 341	330	97	.4	7.6
713950	Bowling centers	8	3 973	1 341	330	97	.4	7.6
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
MEDFORD–ASHLAND, OR MSA								
71	Arts, entertainment, & recreation	54	29 484	7 820	1 869	668	16.7	17.4
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	40	25 402	6 451	1 523	598	15.1	20.0
7139	Other amusement & recreation services	37	D	D	D	f	D	D
71391	Golf courses & country clubs	6	9 398	3 039	602	173	7.8	8.7
713910	Golf courses & country clubs	6	9 398	3 039	602	173	7.8	8.7
71394	Fitness & recreational sports centers	14	5 402	957	219	137	45.4	41.1
713940	Fitness & recreational sports centers	14	5 402	957	219	137	45.4	41.1
71399	All other amusement & recreation industries	11	5 444	884	190	71	10.1	26.7
713990	All other amusement & recreation industries	11	5 444	884	190	71	10.1	26.7
7139904	Miniature golf courses	1	D	D	D	b	D	D
PORTLAND–SALEM, OR–WA CMSA								
71	Arts, entertainment, & recreation	577	564 351	172 991	38 912	9 470	13.9	3.7
711	Performing arts, spectator sports, & related industries	171	163 215	64 612	16 208	1 350	17.4	1.2
7111	Performing arts companies	22	D	D	D	b	D	D
7112	Spectator sports	33	98 188	52 211	12 843	860	15.2	1.1
71121	Spectator sports	33	98 188	52 211	12 843	860	15.2	1.1
711211	Sports teams & clubs	6	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	8	29 329	6 521	1 527	521	43.9	.6
711219	Other spectator sports	19	D	D	D	b	D	D
7112191	Professional athletes	8	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
71141	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
711410	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
7115	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
71151	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
711510	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
712	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
7121	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
713	Amusement, gambling, & recreation industries	403	399 521	108 071	22 638	8 102	12.4	4.6
7131	Amusement parks & arcades	20	D	D	D	e	D	D
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7132	Gambling industries	18	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	17	D	D	D	e	D	D
713290	Other gambling industries	17	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	17	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PORTLAND–SALEM, OR–WA CMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	365	D	D	D	i	D	D
71391	Golf courses & country clubs	62	D	D	D	g	D	D
713910	Golf courses & country clubs	62	D	D	D	g	D	D
71393	Marinas	18	D	D	D	b	D	D
713930	Marinas	18	D	D	D	b	D	D
71394	Fitness & recreational sports centers	142	D	D	D	h	D	D
713940	Fitness & recreational sports centers	142	D	D	D	h	D	D
7139405	Roller skating rinks	5	2 008	552	139	124	–	.3
71395	Bowling centers	42	D	D	D	f	D	D
713950	Bowling centers	42	D	D	D	f	D	D
71399	All other amusement & recreation industries	98	D	D	D	g	D	D
713990	All other amusement & recreation industries	98	D	D	D	g	D	D
7139901	Dance studios & halls	4	1 930	586	126	52	39.8	15.6
7139902	Concession operators of amusement devices & rides	11	D	D	D	c	D	D
7139904	Miniature golf courses	10	5 471	1 582	308	121	2.6	4.4
7139905	Coin-operated amusement devices (except slot machine operation)	28	14 018	2 782	709	362	26.7	–
	Portland–Vancouver, OR–WA PMSA							
71	Arts, entertainment, & recreation	487	385 591	131 028	29 908	7 209	17.0	4.5
711	Performing arts, spectator sports, & related industries	151	156 802	63 345	15 965	1 276	16.0	1.3
7111	Performing arts companies	20	1 694	497	63	79	27.4	–
7112	Spectator sports	29	95 228	51 741	12 773	827	14.5	1.2
71121	Spectator sports	29	95 228	51 741	12 773	827	14.5	1.2
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	e	D	D
711219	Other spectator sports	18	D	D	D	b	D	D
7112191	Professional athletes	7	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	22	38 088	5 187	1 726	188	1.9	.1
71132	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
71141	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
711410	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
7115	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
71151	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
711510	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
712	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
7121	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
713	Amusement, gambling, & recreation industries	333	227 174	67 375	13 877	5 915	17.7	6.7
7131	Amusement parks & arcades	16	12 234	3 425	715	310	5.4	3.0
71312	Amusement arcades	13	D	D	D	c	D	D
713120	Amusement arcades	13	D	D	D	c	D	D
7132	Gambling industries	11	13 082	1 710	415	216	12.6	.6
71329	Other gambling industries	11	13 082	1 710	415	216	12.6	.6
713290	Other gambling industries	11	13 082	1 710	415	216	12.6	.6
7132902	Lottery, bingo, bookie, & other betting operation	11	13 082	1 710	415	216	12.6	.6
7139	Other amusement & recreation services	306	201 858	62 240	12 747	5 389	18.8	7.3
71391	Golf courses & country clubs	46	48 291	16 530	3 208	998	20.0	3.3
713910	Golf courses & country clubs	46	48 291	16 530	3 208	998	20.0	3.3
71393	Marinas	16	D	D	D	b	D	D
713930	Marinas	16	D	D	D	b	D	D
71394	Fitness & recreational sports centers	122	70 294	24 502	4 935	2 397	16.6	7.9
713940	Fitness & recreational sports centers	122	70 294	24 502	4 935	2 397	16.6	7.9
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	33	27 483	7 829	2 027	693	12.0	8.2
713950	Bowling centers	33	27 483	7 829	2 027	693	12.0	8.2
71399	All other amusement & recreation industries	86	D	D	D	f	D	D
713990	All other amusement & recreation industries	86	D	D	D	f	D	D
7139901	Dance studios & halls	3	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	10	D	D	D	c	D	D
7139904	Miniature golf courses	9	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	23	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PORTLAND–SALEM, OR—WA CMSA—Con.								
Salem, OR PMSA								
71	Arts, entertainment, & recreation	90	178 760	41 963	9 004	2 261	7.1	1.8
711	Performing arts, spectator sports, & related industries	20	6 413	1 267	243	74	52.9	.7
7112	Spectator sports	4	2 960	470	70	33	38.3	—
71321	Spectator sports	4	2 960	470	70	33	38.3	—
713	Amusement, gambling, & recreation industries	70	172 347	40 696	8 761	2 187	5.4	1.9
7132	Gambling industries	7	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	6	D	D	D	c	D	D
713290	Other gambling industries	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	c	D	D
7139	Other amusement & recreation services	59	D	D	D	f	D	D
71391	Golf courses & country clubs	16	D	D	D	e	D	D
713910	Golf courses & country clubs	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	20	D	D	D	e	D	D
713940	Fitness & recreational sports centers	20	D	D	D	e	D	D
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
AREA OUTSIDE OREGON METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	308	243 836	68 069	17 142	5 416	13.7	17.3
711	Performing arts, spectator sports, & related industries	36	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	20	3 458	1 060	487	22	59.6	1.3
71151	Independent artists, writers, & performers	20	3 458	1 060	487	22	59.6	1.3
711510	Independent artists, writers, & performers	20	3 458	1 060	487	22	59.6	1.3
712	Museums, historical sites, & similar institutions	15	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	15	D	D	D	c	D	D
71211	Museums	9	3 053	649	123	53	27.1	1.0
712110	Museums	9	3 053	649	123	53	27.1	1.0
713	Amusement, gambling, & recreation industries	257	229 437	64 434	16 210	5 184	12.0	18.3
7131	Amusement parks & arcades	11	D	D	D	b	D	D
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7132	Gambling industries	8	D	D	D	g	D	D
71321	Casinos (except casino hotels)	5	D	D	D	g	D	D
713210	Casinos (except casino hotels)	5	D	D	D	g	D	D
7139	Other amusement & recreation services	238	D	D	D	h	D	D
71391	Golf courses & country clubs	43	D	D	D	e	D	D
713910	Golf courses & country clubs	43	D	D	D	e	D	D
71392	Skiing facilities	8	D	D	D	g	D	D
713920	Skiing facilities	8	D	D	D	g	D	D
71393	Marinas	19	D	D	D	b	D	D
713930	Marinas	19	D	D	D	b	D	D
71394	Fitness & recreational sports centers	75	D	D	D	g	D	D
713940	Fitness & recreational sports centers	75	D	D	D	g	D	D
71395	Bowling centers	33	D	D	D	e	D	D
713950	Bowling centers	33	D	D	D	e	D	D
71399	All other amusement & recreation industries	60	D	D	D	c	D	D
713990	All other amusement & recreation industries	60	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
EUGENE-SPRINGFIELD, OR MSA									
71	Arts, entertainment, & recreation	36	17 334	16 274	6 183	1 466	501	11.1	2.3
711	Performing arts, spectator sports, & related industries	14	D	D	D	D	c	D	D
7111	Performing arts companies	12	D	D	D	D	c	D	D
71113	Musical groups & artists	6	2 075	2 155	740	199	117	-	.8
711130	Musical groups & artists	6	2 075	2 155	740	199	117	-	.8
713	Amusement, gambling, & recreation industries	16	10 782	10 068	4 212	900	255	14.4	.4
7139	Other amusement & recreation services	16	10 782	10 068	4 212	900	255	14.4	.4
71391	Golf courses & country clubs	4	7 031	6 343	2 896	596	168	1.7	-
713910	Golf courses & country clubs	4	7 031	6 343	2 896	596	168	1.7	-
71399	All other amusement & recreation industries	8	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	D	b	D	D
MEDFORD-ASHLAND, OR MSA									
71	Arts, entertainment, & recreation	19	21 599	20 495	10 218	2 357	555	10.9	2.4
711	Performing arts, spectator sports, & related industries	6	17 137	16 213	8 066	1 827	309	11.3	-
7111	Performing arts companies	5	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	e	D	D
7111102	Theater companies	3	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
PORTLAND-SALEM, OR-WA CMSA									
71	Arts, entertainment, & recreation	158	144 155	136 430	53 380	12 281	2 991	12.0	4.8
711	Performing arts, spectator sports, & related industries	42	D	D	D	D	f	D	D
7111	Performing arts companies	36	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	13	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	19	13 865	15 025	8 022	1 604	212	2.4	-
711130	Musical groups & artists	19	13 865	15 025	8 022	1 604	212	2.4	-
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	c	D	D
7111309	Other music groups & artists	9	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	33	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	33	D	D	D	D	f	D	D
71211	Museums	24	D	D	D	D	f	D	D
712110	Museums	24	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	83	60 632	58 052	25 352	6 107	1 670	14.5	6.4
7139	Other amusement & recreation services	83	60 632	58 052	25 352	6 107	1 670	14.5	6.4
71391	Golf courses & country clubs	12	21 963	20 946	9 721	2 432	527	4.0	1.3
713910	Golf courses & country clubs	12	21 963	20 946	9 721	2 432	527	4.0	1.3
71394	Fitness & recreational sports centers	34	29 365	28 800	13 442	3 291	975	9.9	5.0
713940	Fitness & recreational sports centers	34	29 365	28 800	13 442	3 291	975	9.9	5.0
71399	All other amusement & recreation industries	37	9 304	8 306	2 189	384	168	53.8	22.8
713990	All other amusement & recreation industries	37	9 304	8 306	2 189	384	168	53.8	22.8

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PORTLAND–SALEM, OR–WA CMSA—Con.									
Portland–Vancouver, OR–WA PMSA									
71	Arts, entertainment, & recreation	123	136 555	129 981	51 115	11 787	2 791	8.2	4.8
711	Performing arts, spectator sports, & related industries	34	35 715	36 337	15 024	3 272	605	6.1	5.6
7111	Performing arts companies	30	32 929	33 632	14 529	3 200	591	4.4	6.0
71111	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	13	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	13	D	D	D	D	c	D	D
711130	Musical groups & artists	13	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	25	43 433	38 623	11 827	2 654	608	6.2	2.0
7121	Museums, historical sites, & similar institutions	25	43 433	38 623	11 827	2 654	608	6.2	2.0
71211	Museums	18	39 480	34 593	10 244	2 292	534	5.9	.3
712110	Museums	18	39 480	34 593	10 244	2 292	534	5.9	.3
71219	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	64	57 407	55 021	24 264	5 861	1 578	11.1	6.4
7139	Other amusement & recreation services	64	57 407	55 021	24 264	5 861	1 578	11.1	6.4
71391	Golf courses & country clubs	9	D	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	26	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	26	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	29	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	D	c	D	D
Salem, OR PMSA									
71	Arts, entertainment, & recreation	35	7 600	6 449	2 265	494	200	79.9	4.4
711	Performing arts, spectator sports, & related industries	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	3 225	3 031	1 088	246	92	74.8	6.6
7139	Other amusement & recreation services	19	3 225	3 031	1 088	246	92	74.8	6.6
AREA OUTSIDE OREGON METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	95	43 465	42 415	14 325	3 204	1 138	20.5	2.8
711	Performing arts, spectator sports, & related industries	15	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	29	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	29	D	D	D	D	e	D	D
71211	Museums	20	D	D	D	D	c	D	D
712110	Museums	20	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	6	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	51	D	D	D	D	f	D	D
7139	Other amusement & recreation services	51	D	D	D	D	f	D	D
71391	Golf courses & country clubs	14	D	D	D	D	e	D	D
713910	Golf courses & country clubs	14	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	17	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	17	D	D	D	D	e	D	D
71399	All other amusement & recreation industries	20	2 031	1 840	581	166	96	46.1	13.8
713990	All other amusement & recreation industries	20	2 031	1 840	581	166	96	46.1	13.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BAKER COUNTY, OR								
71	Arts, entertainment, & recreation	7	622	94	12	15	51.1	21.5
BENTON COUNTY, OR								
71	Arts, entertainment, & recreation	21	9 577	3 141	649	270	38.5	3.7
713	Amusement, gambling, & recreation industries	18	8 995	3 090	636	268	35.7	4.0
7139	Other amusement & recreation services	18	8 995	3 090	636	268	35.7	4.0
71394	Fitness & recreational sports centers	6	3 884	1 591	341	177	34.6	2.7
713940	Fitness & recreational sports centers	6	3 884	1 591	341	177	34.6	2.7
CLACKAMAS COUNTY, OR								
71	Arts, entertainment, & recreation	88	54 519	13 621	2 887	1 232	21.9	5.0
711	Performing arts, spectator sports, & related industries	30	10 787	2 058	292	80	18.9	1.8
7113	Promoters of performing arts, sports, & similar events	5	4 893	300	9	36	4.2	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	5	4 893	300	9	36	4.2	.7
711320	Promoters of performing arts, sports, & similar events w/o facil	5	4 893	300	9	36	4.2	.7
7115	Independent artists, writers, & performers	14	D	D	D	b	D	D
71151	Independent artists, writers, & performers	14	D	D	D	b	D	D
711510	Independent artists, writers, & performers	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	58	43 732	11 563	2 595	1 152	22.7	5.8
7131	Amusement parks & arcades	6	5 195	1 281	278	129	7.0	7.0
71312	Amusement arcades	5	D	D	D	c	D	D
713120	Amusement arcades	5	D	D	D	c	D	D
7139	Other amusement & recreation services	52	38 537	10 282	2 317	1 023	24.8	5.6
71391	Golf courses & country clubs	10	14 384	4 100	784	207	30.8	—
713910	Golf courses & country clubs	10	14 384	4 100	784	207	30.8	—
71394	Fitness & recreational sports centers	19	11 911	3 852	905	394	22.4	13.6
713940	Fitness & recreational sports centers	19	11 911	3 852	905	394	22.4	13.6
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
CLATSOP COUNTY, OR								
71	Arts, entertainment, & recreation	18	5 657	1 574	323	105	36.8	—
713	Amusement, gambling, & recreation industries	15	4 693	1 457	302	102	23.8	—
7139	Other amusement & recreation services	12	D	D	D	b	D	D
COLUMBIA COUNTY, OR								
71	Arts, entertainment, & recreation	10	2 301	593	147	58	42.8	8.7
713	Amusement, gambling, & recreation industries	10	2 301	593	147	58	42.8	8.7
7139	Other amusement & recreation services	9	D	D	D	b	D	D
COOS COUNTY, OR								
71	Arts, entertainment, & recreation	14	24 929	6 221	1 541	407	7.2	.1
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
CROOK COUNTY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CURRY COUNTY, OR								
71	Arts, entertainment, & recreation	7	2 404	614	76	46	44.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DESCHUTES COUNTY, OR								
71	Arts, entertainment, & recreation	62	48 382	15 229	4 659	1 674	12.2	8.2
711	Performing arts, spectator sports, & related industries	10	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	49	46 082	14 377	4 570	1 649	9.6	8.4
7139	Other amusement & recreation services	48	D	D	D	g	D	D
71391	Golf courses & country clubs	9	10 014	2 933	402	83	7.1	29.1
713910	Golf courses & country clubs	9	10 014	2 933	402	83	7.1	29.1
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
71394	Fitness & recreational sports centers	16	8 369	3 602	864	364	17.2	4.8
713940	Fitness & recreational sports centers	16	8 369	3 602	864	364	17.2	4.8
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
DOUGLAS COUNTY, OR								
71	Arts, entertainment, & recreation	17	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
GRANT COUNTY, OR								
71	Arts, entertainment, & recreation	3	276	28	7	10	81.9	18.1
HARNEY COUNTY, OR								
71	Arts, entertainment, & recreation	3	407	79	15	8	D	-
HOOD RIVER COUNTY, OR								
71	Arts, entertainment, & recreation	7	14 421	4 086	1 487	620	8.9	-
713	Amusement, gambling, & recreation industries	5	D	D	D	f	D	D
7139	Other amusement & recreation services	5	D	D	D	f	D	D
JACKSON COUNTY, OR								
71	Arts, entertainment, & recreation	54	29 484	7 820	1 869	668	16.7	17.4
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	40	25 402	6 451	1 523	598	15.1	20.0
7139	Other amusement & recreation services	37	D	D	D	f	D	D
71391	Golf courses & country clubs	6	9 398	3 039	602	173	7.8	8.7
713910	Golf courses & country clubs	6	9 398	3 039	602	173	7.8	8.7
71394	Fitness & recreational sports centers	14	5 402	957	219	137	45.4	41.1
713940	Fitness & recreational sports centers	14	5 402	957	219	137	45.4	41.1
71399	All other amusement & recreation industries	11	5 444	884	190	71	10.1	26.7
713990	All other amusement & recreation industries	11	5 444	884	190	71	10.1	26.7
7139904	Miniature golf courses	1	D	D	D	b	D	D
JEFFERSON COUNTY, OR								
71	Arts, entertainment, & recreation	7	912	154	22	12	49.9	4.1
JOSEPHINE COUNTY, OR								
71	Arts, entertainment, & recreation	19	7 015	1 798	368	185	46.7	4.2
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	5 025	1 206	272	129	49.4	5.9
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 544	381	78	64	11.5	3.7
713940	Fitness & recreational sports centers	6	1 544	381	78	64	11.5	3.7
KLAMATH COUNTY, OR								
71	Arts, entertainment, & recreation	23	15 872	4 530	626	207	9.6	10.3
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	b	D	D
LAKE COUNTY, OR								
71	Arts, entertainment, & recreation	3	367	78	13	14	48.8	51.2

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LANE COUNTY, OR								
71	Arts, entertainment, & recreation	100	38 612	11 292	2 471	1 082	16.9	15.9
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	82	33 282	9 703	2 199	1 024	16.8	17.4
7139	Other amusement & recreation services	75	D	D	D	f	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	26	13 151	4 270	1 014	591	14.9	26.9
713940	Fitness & recreational sports centers	26	13 151	4 270	1 014	591	14.9	26.9
71395	Bowling centers	8	3 973	1 341	330	97	.4	7.6
713950	Bowling centers	8	3 973	1 341	330	97	.4	7.6
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
LINCOLN COUNTY, OR								
71	Arts, entertainment, & recreation	21	47 031	15 499	3 855	781	3.4	.2
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	f	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
LINN COUNTY, OR								
71	Arts, entertainment, & recreation	23	9 635	1 993	482	240	40.5	9.6
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 585	529	133	102	20.1	55.6
713940	Fitness & recreational sports centers	9	1 585	529	133	102	20.1	55.6
71395	Bowling centers	3	3 873	611	147	70	D	—
713950	Bowling centers	3	3 873	611	147	70	D	—
MALHEUR COUNTY, OR								
71	Arts, entertainment, & recreation	8	2 566	453	114	49	26.7	4.8
713	Amusement, gambling, & recreation industries	8	2 566	453	114	49	26.7	4.8
7139	Other amusement & recreation services	8	2 566	453	114	49	26.7	4.8
MARION COUNTY, OR								
71	Arts, entertainment, & recreation	79	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	20	6 413	1 267	243	74	52.9	.7
7112	Spectator sports	4	2 960	470	70	33	38.3	—
71121	Spectator sports	4	2 960	470	70	33	38.3	—
713	Amusement, gambling, & recreation industries	59	D	D	D	g	D	D
7132	Gambling industries	5	D	D	D	c	D	D
71329	Other gambling industries	5	D	D	D	c	D	D
713290	Other gambling industries	5	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	c	D	D
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71391	Golf courses & country clubs	14	D	D	D	e	D	D
713910	Golf courses & country clubs	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	10 128	2 813	704	315	20.4	10.9
713940	Fitness & recreational sports centers	16	10 128	2 813	704	315	20.4	10.9
71395	Bowling centers	8	D	D	D	c	D	D
713950	Bowling centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
MORROW COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MULTNOMAH COUNTY, OR								
71	Arts, entertainment, & recreation	201	210 359	81 904	19 167	3 099	15.4	3.4
711	Performing arts, spectator sports, & related industries	72	120 349	56 514	14 056	1 048	17.0	.7
7112	Spectator sports	10	D	D	D	f	D	D
71121	Spectator sports	10	D	D	D	f	D	D
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	4	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	11	14 626	2 028	393	94	1.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	15	9 070	3 311	819	57	62.9	.8
71141	Agents/managers for artists, athletes, & other public figures	15	9 070	3 311	819	57	62.9	.8
711410	Agents/managers for artists, athletes, & other public figures	15	9 070	3 311	819	57	62.9	.8
7115	Independent artists, writers, & performers	26	D	D	D	b	D	D
71151	Independent artists, writers, & performers	26	D	D	D	b	D	D
711510	Independent artists, writers, & performers	26	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	127	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	120	D	D	D	g	D	D
71391	Golf courses & country clubs	14	14 023	4 322	807	302	4.2	4.7
713910	Golf courses & country clubs	14	14 023	4 322	807	302	4.2	4.7
71393	Marinas	11	D	D	D	b	D	D
713930	Marinas	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	45	22 459	7 697	1 753	706	18.6	5.3
713940	Fitness & recreational sports centers	45	22 459	7 697	1 753	706	18.6	5.3
71395	Bowling centers	12	8 737	2 684	693	269	6.2	1.5
713950	Bowling centers	12	8 737	2 684	693	269	6.2	1.5
71399	All other amusement & recreation industries	38	D	D	D	f	D	D
713990	All other amusement & recreation industries	38	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	c	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	11	D	D	D	c	D	D
POLK COUNTY, OR								
71	Arts, entertainment, & recreation	11	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
TILLAMOOK COUNTY, OR								
71	Arts, entertainment, & recreation	12	4 135	1 241	534	53	45.8	20.4
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
UMATILLA COUNTY, OR								
71	Arts, entertainment, & recreation	14	37 059	8 052	1 710	465	2.0	89.7
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
UNION COUNTY, OR								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
WALLOWA COUNTY, OR								
71	Arts, entertainment, & recreation	5	565	162	13	8	90.1	1.1
WASCO COUNTY, OR								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON COUNTY, OR								
71	Arts, entertainment, & recreation	103	72 811	22 759	5 101	1 581	10.3	6.8
711	Performing arts, spectator sports, & related industries	28	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	18 569	2 859	1 324	58	1.3	—
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	74	51 262	18 908	3 603	1 475	12.9	8.5
7139	Other amusement & recreation services	69	D	D	D	g	D	D
71391	Golf courses & country clubs	12	16 092	6 871	1 392	418	16.0	5.8
713910	Golf courses & country clubs	12	16 092	6 871	1 392	418	16.0	5.8
71394	Fitness & recreational sports centers	31	21 939	8 303	1 393	683	10.5	3.8
713940	Fitness & recreational sports centers	31	21 939	8 303	1 393	683	10.5	3.8
71395	Bowling centers	7	5 087	1 838	454	151	6.6	32.4
713950	Bowling centers	7	5 087	1 838	454	151	6.6	32.4
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
WHEELER COUNTY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
YAMHILL COUNTY, OR								
71	Arts, entertainment, & recreation	13	4 188	1 442	318	131	41.9	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY, OR *								
71	Arts, entertainment, & recreation	13	6 107	1 268	303	169	78.4	15.1
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 505	514	129	91	35.3	58.5
713940	Fitness & recreational sports centers	5	1 505	514	129	91	35.3	58.5
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
ALBANY, OR (BENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ALBANY, OR (LINN COUNTY PART) *								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
ASHLAND, OR								
71	Arts, entertainment, & recreation	16	4 920	1 381	345	96	36.4	.3
711	Performing arts, spectator sports, & related industries	6	2 012	908	262	42	4.9	.6
713	Amusement, gambling, & recreation industries	10	2 908	473	83	54	58.2	—
7139	Other amusement & recreation services	10	2 908	473	83	54	58.2	—
71394	Fitness & recreational sports centers	5	1 711	207	46	43	94.7	—
713940	Fitness & recreational sports centers	5	1 711	207	46	43	94.7	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
ASTORIA, OR								
71	Arts, entertainment, & recreation	5	882	211	42	13	93.7	—
BAKER CITY, OR								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BANDON, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BEAVERTON, OR								
71	Arts, entertainment, & recreation	29	34 940	8 710	2 302	575	7.1	7.0
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	f	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	8 069	2 935	499	263	3.4	5.8
713940	Fitness & recreational sports centers	12	8 069	2 935	499	263	3.4	5.8
71399	All other amusement & recreation industries	7	2 526	694	135	102	21.2	7.2
713990	All other amusement & recreation industries	7	2 526	694	135	102	21.2	7.2
BEND, OR								
71	Arts, entertainment, & recreation	29	34 156	10 122	3 669	1 313	5.6	11.0
713	Amusement, gambling, & recreation industries	22	32 747	9 565	3 639	1 306	2.0	11.2
7139	Other amusement & recreation services	21	D	D	D	g	D	D
71392	Skiing facilities	2	D	D	D	f	D	D
713920	Skiing facilities	2	D	D	D	f	D	D
71394	Fitness & recreational sports centers	8	5 661	1 957	480	236	7.5	7.1
713940	Fitness & recreational sports centers	8	5 661	1 957	480	236	7.5	7.1
BROOKINGS, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURNS, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CANBY, OR								
71	Arts, entertainment, & recreation	4	1 938	268	78	41	94.9	—
713	Amusement, gambling, & recreation industries	4	1 938	268	78	41	94.9	—
7139	Other amusement & recreation services	4	1 938	268	78	41	94.9	—
CENTRAL POINT, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CITY OF THE DALLES, OR								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
COOS BAY, OR								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
COQUILLE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CORVALLIS, OR								
71	Arts, entertainment, & recreation	14	7 085	2 461	546	213	22.8	1.5
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COTTAGE GROVE, OR								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
DALLAS, OR								
71	Arts, entertainment, & recreation	4	773	149	36	15	15.9	—
EAGLE POINT, OR								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
EUGENE, OR								
71	Arts, entertainment, & recreation	48	20 658	6 512	1 441	641	20.3	13.7
711	Performing arts, spectator sports, & related industries	12	2 405	878	162	28	10.0	13.4
713	Amusement, gambling, & recreation industries	36	18 253	5 634	1 279	613	21.7	13.7
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71394	Fitness & recreational sports centers	16	10 254	3 193	755	411	14.4	20.5
713940	Fitness & recreational sports centers	16	10 254	3 193	755	411	14.4	20.5
71395	Bowling centers	4	3 068	1 135	276	68	—	—
713950	Bowling centers	4	3 068	1 135	276	68	—	—
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
FLORENCE, OR								
71	Arts, entertainment, & recreation	5	2 089	711	153	50	8.8	2.4
713	Amusement, gambling, & recreation industries	5	2 089	711	153	50	8.8	2.4
7139	Other amusement & recreation services	5	2 089	711	153	50	8.8	2.4
FOREST GROVE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GLADSTONE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
GRANTS PASS, OR								
71	Arts, entertainment, & recreation	6	2 671	625	151	83	50.9	2.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
GRESHAM, OR								
71	Arts, entertainment, & recreation	20	10 914	3 615	752	300	18.9	5.8
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	6 065	2 578	560	194	12.6	6.0
713940	Fitness & recreational sports centers	6	6 065	2 578	560	194	12.6	6.0
HERMISTON, OR								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
HILLSBORO, OR								
71	Arts, entertainment, & recreation	12	3 812	1 260	268	151	27.9	7.7
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
HOOD RIVER, OR								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
INDEPENDENCE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KEIZER, OR								
71	Arts, entertainment, & recreation	11	6 911	1 605	296	133	47.0	5.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
KLAMATH FALLS, OR								
71	Arts, entertainment, & recreation	18	4 310	1 224	270	170	33.0	16.1
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
LA GRANDE, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LAKE OSWEGO, OR *								
71	Arts, entertainment, & recreation	16	6 264	1 882	266	89	14.8	26.8
711	Performing arts, spectator sports, & related industries	8	3 172	1 112	121	11	9.8	.1
713	Amusement, gambling, & recreation industries	8	3 092	770	145	78	19.9	54.3
7139	Other amusement & recreation services	8	3 092	770	145	78	19.9	54.3
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LAKE OSWEGO, OR (CLACKAMAS COUNTY PART) *								
71	Arts, entertainment, & recreation	12	5 693	1 766	232	54	16.3	26.9
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LAKE OSWEGO, OR (MULTNOMAH COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
LAKE OSWEGO, OR (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEBANON, OR								
71	Arts, entertainment, & recreation	4	1 129	285	67	51	16.0	—
LINCOLN CITY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
MCMINNVILLE, OR								
71	Arts, entertainment, & recreation	6	2 857	1 044	230	90	23.6	—
713	Amusement, gambling, & recreation industries	6	2 857	1 044	230	90	23.6	—
7139	Other amusement & recreation services	6	2 857	1 044	230	90	23.6	—
MADRAS, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MEDFORD, OR								
71	Arts, entertainment, & recreation	17	12 574	3 319	675	207	16.4	11.3
711	Performing arts, spectator sports, & related industries	4	1 834	400	67	23	47.1	—
713	Amusement, gambling, & recreation industries	13	10 740	2 919	608	184	11.1	13.3
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
MILWAUKIE, OR *								
71	Arts, entertainment, & recreation	7	7 866	1 947	429	215	22.3	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
MILWAUKIE, OR (CLACKAMAS COUNTY PART) *								
71	Arts, entertainment, & recreation	7	7 866	1 947	429	215	22.3	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
MOLALLA, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
MYRTLE CREEK, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEWBERG, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NEWPORT, OR								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
NORTH BEND, OR								
71	Arts, entertainment, & recreation	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
NYSSA, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OAKRIDGE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ONTARIO, OR								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
OREGON CITY, OR								
71	Arts, entertainment, & recreation	6	1 315	155	35	16	45.2	8.9
PENDLETON, OR								
71	Arts, entertainment, & recreation	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
PHOENIX, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PORTLAND, OR *								
71	Arts, entertainment, & recreation	167	179 140	72 876	17 647	2 453	16.4	3.3
711	Performing arts, spectator sports, & related industries	62	105 844	52 769	13 680	926	18.0	.4
7112	Spectator sports	9	76 400	46 406	12 273	691	17.0	.1
71121	Spectator sports	9	76 400	46 406	12 273	691	17.0	.1
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	10	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	23	D	D	D	b	D	D
71151	Independent artists, writers, & performers	23	D	D	D	b	D	D
711510	Independent artists, writers, & performers	23	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	104	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	97	D	D	D	g	D	D
71391	Golf courses & country clubs	11	11 602	3 643	701	252	5.1	5.6
713910	Golf courses & country clubs	11	11 602	3 643	701	252	5.1	5.6
71393	Marinas	8	3 540	728	161	26	28.8	52.9
713930	Marinas	8	3 540	728	161	26	28.8	52.9
71394	Fitness & recreational sports centers	39	15 372	4 814	1 117	482	23.2	5.4
713940	Fitness & recreational sports centers	39	15 372	4 814	1 117	482	23.2	5.4
71395	Bowling centers	9	6 589	2 132	539	206	—	2.0
713950	Bowling centers	9	6 589	2 132	539	206	—	2.0
71399	All other amusement & recreation industries	30	D	D	D	e	D	D
713990	All other amusement & recreation industries	30	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	b	D	D
PORTLAND, OR (MULTNOMAH COUNTY PART) *								
71	Arts, entertainment, & recreation	166	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	62	105 844	52 769	13 680	926	18.0	.4
7112	Spectator sports	9	76 400	46 406	12 273	691	17.0	.1
71121	Spectator sports	9	76 400	46 406	12 273	691	17.0	.1
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	10	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	23	D	D	D	b	D	D
71151	Independent artists, writers, & performers	23	D	D	D	b	D	D
711510	Independent artists, writers, & performers	23	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	103	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	96	D	D	D	g	D	D
71391	Golf courses & country clubs	11	11 602	3 643	701	252	5.1	5.6
713910	Golf courses & country clubs	11	11 602	3 643	701	252	5.1	5.6
71393	Marinas	8	3 540	728	161	26	28.8	52.9
713930	Marinas	8	3 540	728	161	26	28.8	52.9
71394	Fitness & recreational sports centers	38	D	D	D	e	D	D
713940	Fitness & recreational sports centers	38	D	D	D	e	D	D
71395	Bowling centers	9	6 589	2 132	539	206	—	2.0
713950	Bowling centers	9	6 589	2 132	539	206	—	2.0
71399	All other amusement & recreation industries	30	D	D	D	e	D	D
713990	All other amusement & recreation industries	30	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	b	D	D
PORTLAND, OR (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PRINEVILLE, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
REDMOND, OR								
71	Arts, entertainment, & recreation	10	6 033	2 457	507	161	19.5	.5
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
REEDSPORT, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ROSEBURG, OR								
71	Arts, entertainment, & recreation	7	2 105	526	121	74	49.0	5.4
713	Amusement, gambling, & recreation industries	7	2 105	526	121	74	49.0	5.4
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ST. HELENS, OR								
71	Arts, entertainment, & recreation	4	1 085	232	59	27	—	18.4
SALEM, OR *								
71	Arts, entertainment, & recreation	43	37 570	8 302	1 949	646	14.4	4.7
711	Performing arts, spectator sports, & related industries	12	2 289	571	126	29	52.4	—
713	Amusement, gambling, & recreation industries	31	35 281	7 731	1 823	617	12.0	5.0
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	29	D	D	D	f	D	D
71391	Golf courses & country clubs	6	9 190	3 209	683	202	20.6	2.3
713910	Golf courses & country clubs	6	9 190	3 209	683	202	20.6	2.3
71394	Fitness & recreational sports centers	14	7 784	2 280	566	267	25.8	13.7
713940	Fitness & recreational sports centers	14	7 784	2 280	566	267	25.8	13.7
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
SALEM, OR (MARION COUNTY PART) *								
71	Arts, entertainment, & recreation	41	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	12	2 289	571	126	29	52.4	—
713	Amusement, gambling, & recreation industries	29	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	27	D	D	D	f	D	D
71391	Golf courses & country clubs	6	9 190	3 209	683	202	20.6	2.3
713910	Golf courses & country clubs	6	9 190	3 209	683	202	20.6	2.3
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
SALEM, OR (POLK COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SANDY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCAPPOOSE, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SEASIDE, OR								
71	Arts, entertainment, & recreation	7	2 962	862	166	67	8.4	—
713	Amusement, gambling, & recreation industries	7	2 962	862	166	67	8.4	—
SHERWOOD, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SILVERTON, OR								
71	Arts, entertainment, & recreation	3	717	231	54	20	D	—
SPRINGFIELD, OR								
71	Arts, entertainment, & recreation	18	4 591	1 421	342	197	7.7	39.9
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
STAYTON, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SUTHERLIN, OR								
71	Arts, entertainment, & recreation	3	362	111	29	25	D	—
SWEET HOME, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TIGARD, OR								
71	Arts, entertainment, & recreation	12	5 885	1 675	356	129	3.9	23.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
TILLAMOOK, OR								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
TOLEDO, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TROUTDALE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
TUALATIN, OR *								
71	Arts, entertainment, & recreation	8	11 481	6 018	833	275	3.7	4.1
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
TUALATIN, OR (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	8	11 481	6 018	833	275	3.7	4.1
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
UMATILLA, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VENETA, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WARRENTON, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST LINN, OR								
71	Arts, entertainment, & recreation	4	1 125	267	36	29	100.0	—
WILSONVILLE, OR *								
71	Arts, entertainment, & recreation	4	5 481	1 609	342	113	1.8	—
713	Amusement, gambling, & recreation industries	4	5 481	1 609	342	113	1.8	—
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71312	Amusement arcades	1	D	D	D	b	D	D
713120	Amusement arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WILSONVILLE, OR (CLACKAMAS COUNTY PART) *								
71	Arts, entertainment, & recreation	4	5 481	1 609	342	113	1.8	—
713	Amusement, gambling, & recreation industries	4	5 481	1 609	342	113	1.8	—
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71312	Amusement arcades	1	D	D	D	b	D	D
713120	Amusement arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WOODBURN, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WOOD VILLAGE, OR								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
BALANCE OF BAKER COUNTY, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BENTON COUNTY, OR								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF CLACKAMAS COUNTY, OR								
71	Arts, entertainment, & recreation	47	27 894	6 856	1 546	697	20.2	2.2
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	f	D	D
7139	Other amusement & recreation services	25	D	D	D	f	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
BALANCE OF CLATSOP COUNTY, OR								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF COLUMBIA COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF COOS COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CURRY COUNTY, OR								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF DESCHUTES COUNTY, OR								
71	Arts, entertainment, & recreation	23	8 193	2 650	483	200	34.1	2.3
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
BALANCE OF DOUGLAS COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, OR								
71	Arts, entertainment, & recreation	3	276	28	7	10	81.9	18.1
BALANCE OF HARNEY COUNTY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HOOD RIVER COUNTY, OR								
71	Arts, entertainment, & recreation	4	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	f	D	D
7139	Other amusement & recreation services	4	D	D	D	f	D	D
BALANCE OF JACKSON COUNTY, OR								
71	Arts, entertainment, & recreation	17	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139904	Miniature golf courses	1	D	D	D	b	D	D
BALANCE OF JEFFERSON COUNTY, OR								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF JOSEPHINE COUNTY, OR								
71	Arts, entertainment, & recreation	13	4 344	1 173	217	102	44.1	5.5
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF KLAMATH COUNTY, OR								
71	Arts, entertainment, & recreation	5	11 562	3 306	356	37	.8	8.1
713	Amusement, gambling, & recreation industries	5	11 562	3 306	356	37	.8	8.1
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
BALANCE OF LAKE COUNTY, OR								
71	Arts, entertainment, & recreation	3	367	78	13	14	48.8	51.2
BALANCE OF LANE COUNTY, OR								
71	Arts, entertainment, & recreation	22	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF LINCOLN COUNTY, OR								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LINN COUNTY, OR								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF MALHEUR COUNTY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MARION COUNTY, OR								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
BALANCE OF MORROW COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MULTNOMAH COUNTY, OR								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	c	D	D
713990	All other amusement & recreation industries	3	D	D	D	c	D	D
7139904	Miniature golf courses	1	D	D	D	b	D	D
BALANCE OF POLK COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
BALANCE OF TILLAMOOK COUNTY, OR								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF UMATILLA COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF UNION COUNTY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WALLOWA COUNTY, OR								
71	Arts, entertainment, & recreation	5	565	162	13	8	90.1	1.1
BALANCE OF WASCO COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, OR								
71	Arts, entertainment, & recreation	37	15 437	4 693	1 275	424	17.0	2.6
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71391	Golf courses & country clubs	7	8 037	2 384	757	188	18.6	—
713910	Golf courses & country clubs	7	8 037	2 384	757	188	18.6	—
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF WHEELER COUNTY, OR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF YAMHILL COUNTY, OR							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 71130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

OREGON

Albany is in Benton and Linn Counties.

Lake Oswego is in Clackamas, Multnomah, and Washington Counties.

Milwaukie is in Clackamas and Multnomah Counties.

Portland is in Clackamas, Multnomah, and Washington Counties.

Salem is in Marion and Polk Counties.

Tualatin is in Clackamas and Washington Counties.

Wilsonville is in Clackamas and Washington Counties.

Appendix E. Metropolitan Areas

OREGON

Eugene—Springfield, OR MSA

Lane County, OR

Medford—Ashland, OR MSA

Jackson County, OR

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Portland—Salem, OR—WA CMSA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Salem, OR PMSA

Marion County, OR

Polk County, OR

Salem, OR PMSA

Marion County, OR

Polk County, OR

Pennsylvania

1997

Issued October 1999

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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Arts, Entertainment, and Recreation
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PENNSYLVANIA								
71	Arts, entertainment, & recreation	2 883	2 439 343	810 600	172 123	40 892	17.1	5.6
711	Performing arts, spectator sports, & related industries	565	1 037 689	435 711	95 818	10 120	8.1	4.2
7111	Performing arts companies	135	64 740	20 700	5 021	1 093	15.9	1.7
71111	Theater companies & dinner theaters	43	25 334	9 606	2 647	649	9.6	2.4
711110	Theater companies & dinner theaters	43	25 334	9 606	2 647	649	9.6	2.4
7111102	Theater companies	39	23 403	9 115	2 546	579	7.2	2.6
7111103	Dinner theaters	4	1 931	491	101	70	39.2	—
71112	Dance companies	4	D	D	D	a	D	D
711120	Dance companies	4	D	D	D	a	D	D
71113	Musical groups & artists	60	24 316	7 322	1 009	261	8.2	1.8
711130	Musical groups & artists	60	24 316	7 322	1 009	261	8.2	1.8
7111309	Other music groups & artists	60	24 316	7 322	1 009	261	8.2	1.8
71119	Other performing arts companies	28	D	D	D	c	D	D
711190	Other performing arts companies	28	D	D	D	c	D	D
7111901	Circuses	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	27	14 382	3 596	1 337	164	38.6	.2
7112	Spectator sports	134	755 009	356 277	77 588	4 961	3.0	2.4
71121	Spectator sports	134	755 009	356 277	77 588	4 961	3.0	2.4
711211	Sports teams & clubs	20	463 777	300 269	64 368	1 911	.8	.1
7112111	Football clubs	2	D	D	D	e	D	D
7112112	Baseball clubs	6	D	D	D	e	D	D
7112119	Other professional sports clubs	12	172 739	118 320	32 859	1 059	—	—
711212	Racetracks	41	233 538	40 380	10 033	2 681	3.0	7.1
7112122	Auto racetrack operation	33	38 989	4 166	571	310	17.8	1.6
7112123	Horse racetrack operation	8	194 549	36 214	9 462	2 371	—	8.2
711219	Other spectator sports	73	57 694	15 628	3 187	369	20.8	2.6
7112191	Professional athletes	18	6 051	2 553	351	60	45.1	4.6
7112192	Racing (except racetrack operation)	55	51 643	13 075	2 836	309	17.9	2.4
7113	Promoters of performing arts, sports, & similar events	85	152 554	36 820	8 668	3 394	15.2	14.1
71131	Promoters of performing arts, sports, & similar events w/facility	19	83 867	26 217	6 497	1 853	1.3	4.4
711310	Promoters of performing arts, sports, & similar events w/facility	19	83 867	26 217	6 497	1 853	1.3	4.4
71132	Promoters of performing arts, sports, & similar events w/o facil	66	68 687	10 603	2 171	1 541	32.2	25.8
711320	Promoters of performing arts, sports, & similar events w/o facil	66	68 687	10 603	2 171	1 541	32.2	25.8
7114	Agents/managers for artists, athletes, & other public figures	45	17 388	4 383	863	146	21.4	8.5
71141	Agents/managers for artists, athletes, & other public figures	45	17 388	4 383	863	146	21.4	8.5
711410	Agents/managers for artists, athletes, & other public figures	45	17 388	4 383	863	146	21.4	8.5
7115	Independent artists, writers, & performers	166	47 998	17 531	3 678	526	51.0	3.3
71151	Independent artists, writers, & performers	166	47 998	17 531	3 678	526	51.0	3.3
711510	Independent artists, writers, & performers	166	47 998	17 531	3 678	526	51.0	3.3
712	Museums, historical sites, & similar institutions	31	8 181	2 129	280	150	17.0	9.5
7121	Museums, historical sites, & similar institutions	31	8 181	2 129	280	150	17.0	9.5
71211	Museums	12	1 657	403	66	37	27.4	39.4
712110	Museums	12	1 657	403	66	37	27.4	39.4
71212	Historical sites	4	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	b	D	D
71213	Zoos & botanical gardens	4	D	D	D	b	D	D
712130	Zoos & botanical gardens	4	D	D	D	b	D	D
71219	Nature parks & other similar institutions	11	4 697	1 111	136	71	11.7	.7
712190	Nature parks & other similar institutions	11	4 697	1 111	136	71	11.7	.7
713	Amusement, gambling, & recreation industries	2 287	1 393 473	372 760	76 025	30 622	23.9	6.6
7131	Amusement parks & arcades	153	244 619	66 373	9 679	3 104	8.0	1.2
71311	Amusement & theme parks	33	205 069	57 158	7 558	1 983	4.9	.5
713110	Amusement & theme parks	33	205 069	57 158	7 558	1 983	4.9	.5
7131101	Waterparks	6	4 530	1 450	97	8	34.8	7.2
7131102	Amusement parks (except waterparks)	27	200 539	55 708	7 461	1 975	4.2	.4
71312	Amusement arcades	120	39 550	9 215	2 121	1 121	24.6	4.9
713120	Amusement arcades	120	39 550	9 215	2 121	1 121	24.6	4.9
7132	Gambling industries	44	121 688	6 317	1 440	528	2.0	6.6
71329	Other gambling industries	44	121 688	6 317	1 440	528	2.0	6.6
713290	Other gambling industries	44	121 688	6 317	1 440	528	2.0	6.6
7132901	Slot machine operators	2	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	42	D	D	D	f	D	D
7139	Other amusement & recreation services	2 090	1 027 166	300 070	64 906	26 990	30.2	7.8
71391	Golf courses & country clubs	419	327 164	105 463	16 361	5 982	27.9	4.1
713910	Golf courses & country clubs	419	327 164	105 463	16 361	5 982	27.9	4.1
71392	Skiing facilities	21	64 215	18 970	9 469	4 247	10.0	1.7
713920	Skiing facilities	21	64 215	18 970	9 469	4 247	10.0	1.7
71393	Marinas	40	15 402	2 855	442	121	34.3	7.0
713930	Marinas	40	15 402	2 855	442	121	34.3	7.0
71394	Fitness & recreational sports centers	769	310 552	92 537	20 981	10 222	32.0	10.5
713940	Fitness & recreational sports centers	769	310 552	92 537	20 981	10 222	32.0	10.5
7139404	Ice skating rinks	28	20 822	4 734	1 243	643	25.5	.1
7139405	Roller skating rinks	69	16 570	4 085	1 122	831	44.2	6.6
71395	Bowling centers	278	107 595	31 588	8 171	3 378	26.7	9.6
713950	Bowling centers	278	107 595	31 588	8 171	3 378	26.7	9.6

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	PENNSYLVANIA—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	563	202 238	48 657	9 482	3 040	39.3	10.8
713990	All other amusement & recreation industries	563	202 238	48 657	9 482	3 040	39.3	10.8
7139901	Dance studios & halls	8	1 476	390	66	32	59.9	—
7139902	Concession operators of amusement devices & rides	54	13 403	3 929	557	296	50.1	7.9
7139904	Miniature golf courses	51	12 007	3 435	672	331	41.9	3.0
7139905	Coin-operated amusement devices (except slot machine operation)	184	94 699	21 257	5 080	1 036	37.0	8.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	PENNSYLVANIA								
71	Arts, entertainment, & recreation	1 045	1 215 585	978 220	363 085	73 789	21 411	14.1	2.9
711	Performing arts, spectator sports, & related industries	219	220 685	222 313	69 422	16 427	3 394	11.8	3.7
7111	Performing arts companies	151	159 694	165 230	61 861	14 760	2 961	8.3	2.1
71111	Theater companies & dinner theaters	77	71 196	71 603	20 796	4 719	1 063	15.3	4.5
711110	Theater companies & dinner theaters	77	71 196	71 603	20 796	4 719	1 063	15.3	4.5
7111101	Opera companies	5	8 795	9 630	3 076	718	211	3.3	—
7111102	Theater companies	72	62 401	61 973	17 720	4 001	852	17.0	5.2
71112	Dance companies	14	21 010	27 602	9 674	2 418	515	—	.1
711120	Dance companies	14	21 010	27 602	9 674	2 418	515	—	.1
71113	Musical groups & artists	52	63 403	61 957	30 988	7 527	1 356	.5	—
711130	Musical groups & artists	52	63 403	61 957	30 988	7 527	1 356	.5	—
7111301	Symphony orchestras & chamber music organizations	30	58 179	57 071	29 208	7 137	1 211	.4	—
7111309	Other music groups & artists	22	5 224	4 886	1 780	390	145	2.2	.5
71119	Other performing arts companies	8	4 085	4 068	403	96	27	51.9	—
711190	Other performing arts companies	8	4 085	4 068	403	96	27	51.9	—
7111901	Circuses	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	68	60 991	57 083	7 561	1 667	433	20.7	8.1
71131	Promoters of performing arts, sports, & similar events w/facility	21	33 634	32 102	4 070	1 196	226	13.8	4.9
711310	Promoters of performing arts, sports, & similar events w/facility	21	33 634	32 102	4 070	1 196	226	13.8	4.9
71132	Promoters of performing arts, sports, & similar events w/o facil	47	27 357	24 981	3 491	471	207	29.2	11.9
711320	Promoters of performing arts, sports, & similar events w/o facil	47	27 357	24 981	3 491	471	207	29.2	11.9
712	Museums, historical sites, & similar institutions	222	474 119	256 161	83 055	18 753	4 161	9.4	1.5
7121	Museums, historical sites, & similar institutions	222	474 119	256 161	83 055	18 753	4 161	9.4	1.5
71211	Museums	139	255 494	178 006	56 510	13 232	3 042	12.0	1.9
712110	Museums	139	255 494	178 006	56 510	13 232	3 042	12.0	1.9
71212	Historical sites	63	12 404	10 908	3 308	722	229	43.3	13.0
712120	Historical sites	63	12 404	10 908	3 308	722	229	43.3	13.0
71213	Zoos & botanical gardens	13	205 192	66 251	22 902	4 752	868	3.9	.4
712130	Zoos & botanical gardens	13	205 192	66 251	22 902	4 752	868	3.9	.4
71219	Nature parks & other similar institutions	7	1 029	996	335	47	22	45.6	—
712190	Nature parks & other similar institutions	7	1 029	996	335	47	22	45.6	—
713	Amusement, gambling, & recreation industries	604	520 781	499 746	210 608	38 609	13 856	19.4	3.8
7139	Other amusement & recreation services	604	520 781	499 746	210 608	38 609	13 856	19.4	3.8
71391	Golf courses & country clubs	176	368 025	355 251	147 490	26 068	7 704	14.5	2.2
713910	Golf courses & country clubs	176	368 025	355 251	147 490	26 068	7 704	14.5	2.2
71394	Fitness & recreational sports centers	349	131 820	124 880	56 371	11 212	5 647	30.4	6.4
713940	Fitness & recreational sports centers	349	131 820	124 880	56 371	11 212	5 647	30.4	6.4
71399	All other amusement & recreation industries	79	20 936	19 615	6 747	1 329	505	35.7	15.1
713990	All other amusement & recreation industries	79	20 936	19 615	6 747	1 329	505	35.7	15.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALLENTOWN—BETHLEHEM—EASTON, PA MSA								
71	Arts, entertainment, & recreation	144	131 857	34 036	7 231	2 306	18.2	4.3
711	Performing arts, spectator sports, & related industries	24	D	D	D	b	D	D
7112	Spectator sports	6	15 712	5 967	1 216	41	7.1	2.5
71121	Spectator sports	6	15 712	5 967	1 216	41	7.1	2.5
711219	Other spectator sports	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	118	112 271	27 301	5 878	2 221	19.6	3.7
7131	Amusement parks & arcades	7	D	D	D	c	D	D
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	c	D	D
7139	Other amusement & recreation services	108	D	D	D	g	D	D
71391	Golf courses & country clubs	18	15 723	4 019	537	192	44.4	4.1
713910	Golf courses & country clubs	18	15 723	4 019	537	192	44.4	4.1
71394	Fitness & recreational sports centers	32	12 947	4 716	1 062	518	22.3	8.3
713940	Fitness & recreational sports centers	32	12 947	4 716	1 062	518	22.3	8.3
71395	Bowling centers	17	7 076	2 216	545	203	25.8	11.9
713950	Bowling centers	17	7 076	2 216	545	203	25.8	11.9
71399	All other amusement & recreation industries	37	D	D	D	c	D	D
713990	All other amusement & recreation industries	37	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	10 125	2 070	486	55	8.5	2.8
ALTOONA, PA MSA								
71	Arts, entertainment, & recreation	33	14 409	3 426	558	380	41.8	5.2
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7131	Amusement parks & arcades	4	6 714	1 194	102	115	18.1	—
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	2 596	846	186	145	91.6	8.4
713940	Fitness & recreational sports centers	11	2 596	846	186	145	91.6	8.4
ERIE, PA MSA								
71	Arts, entertainment, & recreation	77	38 395	11 688	2 271	776	38.3	2.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
7112	Spectator sports	5	6 436	1 648	307	49	4.2	—
71121	Spectator sports	5	6 436	1 648	307	49	4.2	—
7115	Independent artists, writers, & performers	2	D	D	D	b	D	D
71151	Independent artists, writers, & performers	2	D	D	D	b	D	D
711510	Independent artists, writers, & performers	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	66	25 766	7 344	1 311	655	37.8	3.7
7131	Amusement parks & arcades	8	7 247	2 140	285	105	14.6	—
7139	Other amusement & recreation services	58	18 519	5 204	1 026	550	46.8	5.2
71391	Golf courses & country clubs	14	5 184	1 490	108	29	73.2	5.4
713910	Golf courses & country clubs	14	5 184	1 490	108	29	73.2	5.4
71394	Fitness & recreational sports centers	18	6 033	1 970	498	338	21.6	1.2
713940	Fitness & recreational sports centers	18	6 033	1 970	498	338	21.6	1.2
71395	Bowling centers	11	3 281	679	210	113	65.3	5.3
713950	Bowling centers	11	3 281	679	210	113	65.3	5.3
71399	All other amusement & recreation industries	12	3 433	979	203	67	37.8	7.7
713990	All other amusement & recreation industries	12	3 433	979	203	67	37.8	7.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HARRISBURG—LEBANON—CARLISLE, PA MSA								
71	Arts, entertainment, & recreation	161	188 960	49 461	10 140	2 782	11.2	6.5
711	Performing arts, spectator sports, & related industries	25	D	D	D	f	D	D
7111	Performing arts companies	8	1 784	610	90	108	39.0	—
7112	Spectator sports	8	39 247	7 483	1 834	411	2.5	—
71121	Spectator sports	8	39 247	7 483	1 834	411	2.5	—
711212	Racetracks	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	133	143 745	39 918	7 885	2 200	13.0	8.6
7131	Amusement parks & arcades	10	D	D	D	f	D	D
71311	Amusement & theme parks	3	D	D	D	f	D	D
713110	Amusement & theme parks	3	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	f	D	D
7139	Other amusement & recreation services	118	D	D	D	g	D	D
71391	Golf courses & country clubs	18	19 071	5 255	997	261	14.5	8.4
713910	Golf courses & country clubs	18	19 071	5 255	997	261	14.5	8.4
71394	Fitness & recreational sports centers	50	17 377	5 456	1 323	722	23.2	7.0
713940	Fitness & recreational sports centers	50	17 377	5 456	1 323	722	23.2	7.0
71395	Bowling centers	9	5 791	1 801	453	169	6.8	—
713950	Bowling centers	9	5 791	1 801	453	169	6.8	—
71399	All other amusement & recreation industries	39	D	D	D	c	D	D
713990	All other amusement & recreation industries	39	D	D	D	c	D	D
7139904	Miniature golf courses	7	1 780	477	80	25	85.7	6.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	12	4 121	966	249	51	32.2	—
JOHNSTOWN, PA MSA								
71	Arts, entertainment, & recreation	59	15 182	4 431	820	328	50.7	5.8
711	Performing arts, spectator sports, & related industries	5	3 019	890	163	37	38.7	12.8
713	Amusement, gambling, & recreation industries	54	12 163	3 541	657	291	53.7	4.1
7139	Other amusement & recreation services	50	D	D	D	e	D	D
71399	All other amusement & recreation industries	13	3 442	937	230	68	16.5	.5
713990	All other amusement & recreation industries	13	3 442	937	230	68	16.5	.5
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	2 766	751	189	47	4	—
LANCASTER, PA MSA								
71	Arts, entertainment, & recreation	110	72 397	23 763	4 625	1 565	20.7	4.3
711	Performing arts, spectator sports, & related industries	26	34 228	11 912	2 186	429	12.1	—
7111	Performing arts companies	10	23 499	8 661	1 804	295	7.0	—
71111	Theater companies & dinner theaters	5	D	D	D	e	D	D
711110	Theater companies & dinner theaters	5	D	D	D	e	D	D
7111102	Theater companies	4	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	5 178	2 432	218	63	5.8	—
713	Amusement, gambling, & recreation industries	80	37 541	11 687	2 410	1 118	28.7	8.3
7131	Amusement parks & arcades	5	5 265	1 406	198	85	9.3	—
7139	Other amusement & recreation services	75	32 276	10 281	2 212	1 033	31.8	9.6
71391	Golf courses & country clubs	10	5 984	2 104	461	70	8.7	.2
713910	Golf courses & country clubs	10	5 984	2 104	461	70	8.7	.2
71394	Fitness & recreational sports centers	37	11 815	3 787	891	575	46.8	26.0
713940	Fitness & recreational sports centers	37	11 815	3 787	891	575	46.8	26.0
71395	Bowling centers	8	5 730	2 052	424	184	31.9	—
713950	Bowling centers	8	5 730	2 052	424	184	31.9	—
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA							
71	Arts, entertainment, & recreation	7 723	D	D	D	I	D	D
711	Performing arts, spectator sports, & related industries	4 183	5 289 459	1 878 218	381 793	34 949	15.5	6.5
7111	Performing arts companies	1 167	1 603 931	388 327	80 516	10 692	15.8	7.4
71111	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
711110	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
7111102	Theater companies	408	D	D	D	D	D	D
7111103	Dinner theaters	12	D	D	D	D	D	D
71112	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
711120	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
71113	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
711130	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
7111301	Symphony orchestras & chamber music organizations	29	17 973	8 293	1 394	505	36.3	6.5
7111309	Other music groups & artists	568	341 198	98 367	14 026	2 326	28.1	9.0
71119	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
711190	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
7111909	Other performing arts companies (except circuses)	111	D	D	D	f	D	D
7112	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
71121	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
711211	Sports teams & clubs	32	786 983	462 322	104 484	2 489	.1	.8
7112112	Baseball clubs	8	D	D	D	f	D	D
7112119	Other professional sports clubs	19	D	D	D	g	D	D
711212	Racetracks	23	288 862	55 766	13 657	1 875	1.1	.3
7112122	Auto racetrack operation	12	D	D	D	b	D	D
7112123	Horse racetrack operation	10	D	D	D	g	D	D
711219	Other spectator sports	229	96 302	27 091	5 645	1 418	41.7	8.3
7112191	Professional athletes	43	7 472	2 281	456	91	66.6	16.6
7112192	Racing (except racetrack operation)	186	88 830	24 810	5 189	1 327	39.6	7.6
7113	Promoters of performing arts, sports, & similar events	324	D	D	D	j	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	i	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	i	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	i	D	D
7114	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
71141	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
711410	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
7115	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
71151	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
711510	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
712	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
71211	Museums	41	D	D	D	c	D	D
712110	Museums	41	D	D	D	c	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3 485	D	D	D	l	D	D
7131	Amusement parks & arcades	193	D	D	D	i	D	D
71311	Amusement & theme parks	45	D	D	D	h	D	D
713110	Amusement & theme parks	45	D	D	D	h	D	D
7131101	Waterparks	8	12 548	2 499	212	38	5.7	3.3
7131102	Amusement parks (except waterparks)	37	D	D	D	h	D	D
71312	Amusement arcades	148	D	D	D	g	D	D
713120	Amusement arcades	148	D	D	D	g	D	D
7132	Gambling industries	46	D	D	D	e	D	D
71329	Other gambling industries	40	D	D	D	e	D	D
713290	Other gambling industries	40	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	40	D	D	D	e	D	D
7139	Other amusement & recreation services	3 246	2 391 649	637 957	135 033	44 139	24.8	9.3
71391	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
713910	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
71392	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
713920	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
71393	Marinas	436	D	D	D	g	D	D
713930	Marinas	436	D	D	D	g	D	D
71394	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
713940	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
7139404	Ice skating rinks	37	39 335	10 764	2 621	917	37.1	.2
7139405	Roller skating rinks	57	30 240	8 151	1 997	937	44.9	5.9
71395	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
713950	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
71399	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
713990	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
7139901	Dance studios & halls	20	18 298	6 024	1 387	376	17.2	.8
7139902	Concession operators of amusement devices & rides	83	36 461	9 203	1 541	458	26.8	16.6
7139904	Miniature golf courses	61	42 345	8 434	1 386	283	34.8	1.8
7139905	Coin-operated amusement devices (except slot machine operation)	140	82 503	20 033	4 457	1 243	24.4	15.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Bergen—Passaic, NJ PMSA								
71	Arts, entertainment, & recreation	416	512 347	211 687	53 587	4 549	17.1	7.2
711	Performing arts, spectator sports, & related industries	176	342 620	165 418	43 875	1 152	15.7	2.4
7111	Performing arts companies	46	33 853	7 757	1 421	357	48.9	2.5
71111	Theater companies & dinner theaters	9	10 775	1 788	420	191	4.9	5.1
711110	Theater companies & dinner theaters	9	10 775	1 788	420	191	4.9	5.1
7111103	Dinner theaters	1	D	D	D	c	D	D
71113	Musical groups & artists	30	21 678	5 379	855	111	68.9	1.3
711130	Musical groups & artists	30	21 678	5 379	855	111	68.9	1.3
7111309	Other music groups & artists	29	D	D	D	c	D	D
7112	Spectator sports	25	197 666	135 687	39 516	502	.8	.3
71121	Spectator sports	25	197 666	135 687	39 516	502	.8	.3
711211	Sports teams & clubs	4	192 535	134 479	39 194	451	—	—
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	66 230	5 258	540	51	34.3	8.6
71132	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
71141	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
711410	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
7115	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
71151	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
711510	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
713	Amusement, gambling, & recreation industries	239	D	D	D	h	D	D
7131	Amusement parks & arcades	11	4 515	931	265	84	64.1	5.4
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	227	D	D	D	h	D	D
71391	Golf courses & country clubs	17	33 791	9 365	1 541	428	3.3	21.3
713910	Golf courses & country clubs	17	33 791	9 365	1 541	428	3.3	21.3
71394	Fitness & recreational sports centers	129	78 301	23 567	5 170	2 123	22.8	9.1
713940	Fitness & recreational sports centers	129	78 301	23 567	5 170	2 123	22.8	9.1
7139405	Roller skating rinks	5	7 376	2 197	596	184	3.0	—
71395	Bowling centers	20	14 679	4 257	1 087	344	17.9	21.5
713950	Bowling centers	20	14 679	4 257	1 087	344	17.9	21.5
71399	All other amusement & recreation industries	54	D	D	D	e	D	D
713990	All other amusement & recreation industries	54	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	9	6 568	1 643	395	159	12.9	—
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	D	D	b	D	D
Bridgeport, CT PMSA								
71	Arts, entertainment, & recreation	99	74 203	21 226	4 820	1 100	22.1	2.5
711	Performing arts, spectator sports, & related industries	32	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	67	D	D	D	f	D	D
7139	Other amusement & recreation services	64	37 646	10 316	2 271	706	31.2	3.6
71393	Marinas	18	11 687	3 446	670	120	30.1	.2
713930	Marinas	18	11 687	3 446	670	120	30.1	.2
71394	Fitness & recreational sports centers	29	16 851	4 418	1 082	407	36.1	4.0
713940	Fitness & recreational sports centers	29	16 851	4 418	1 082	407	36.1	4.0
71395	Bowling centers	6	5 474	1 436	361	123	2.3	9.8
713950	Bowling centers	6	5 474	1 436	361	123	2.3	9.8
71399	All other amusement & recreation industries	8	2 471	603	139	48	34.9	4.1
713990	All other amusement & recreation industries	8	2 471	603	139	48	34.9	4.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Danbury, CT PMSA								
71	Arts, entertainment, & recreation	102	48 104	12 402	2 121	615	29.4	7.1
711	Performing arts, spectator sports, & related industries	54	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	35	D	D	D	b	D	D
71151	Independent artists, writers, & performers	35	D	D	D	b	D	D
711510	Independent artists, writers, & performers	35	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	46	D	D	D	e	D	D
71393	Marinas	6	7 899	917	148	18	16.2	—
713930	Marinas	6	7 899	917	148	18	16.2	—
71394	Fitness & recreational sports centers	23	D	D	D	e	D	D
713940	Fitness & recreational sports centers	23	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	4 452	1 094	188	63	24.7	11.3
713990	All other amusement & recreation industries	11	4 452	1 094	188	63	24.7	11.3
Dutchess County, NY PMSA								
71	Arts, entertainment, & recreation	102	55 898	12 717	2 389	898	31.2	3.0
711	Performing arts, spectator sports, & related industries	32	21 607	3 825	636	87	12.7	2.6
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	70	34 291	8 892	1 753	811	42.9	3.3
7139	Other amusement & recreation services	64	D	D	D	f	D	D
71391	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
713910	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
71394	Fitness & recreational sports centers	28	D	D	D	f	D	D
713940	Fitness & recreational sports centers	28	D	D	D	f	D	D
71395	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
713950	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
Jersey City, NJ PMSA								
71	Arts, entertainment, & recreation	85	50 615	15 276	3 189	603	18.2	10.2
711	Performing arts, spectator sports, & related industries	36	D	D	D	c	D	D
7111	Performing arts companies	14	8 155	3 367	563	32	22.6	.6
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D

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Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Jersey City, NJ PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	45	D	D	D	e	D	D
71393	Marinas	8	4 826	1 243	263	53	9.3	—
713930	Marinas	8	4 826	1 243	263	53	9.3	—
71394	Fitness & recreational sports centers	20	D	D	D	c	D	D
713940	Fitness & recreational sports centers	20	D	D	D	c	D	D
71395	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
713950	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 375	729	175	47	24.4	—
Middlesex—Somerset—Hunterdon, NJ PMSA								
71	Arts, entertainment, & recreation	270	223 853	60 539	12 472	3 766	19.3	5.9
711	Performing arts, spectator sports, & related industries	106	D	D	D	f	D	D
7111	Performing arts companies	24	11 501	4 819	594	121	17.0	5.9
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	12	7 220	3 063	207	25	25.1	1.0
711130	Musical groups & artists	12	7 220	3 063	207	25	25.1	1.0
7111309	Other music groups & artists	12	7 220	3 063	207	25	25.1	1.0
7112	Spectator sports	14	D	D	D	c	D	D
71121	Spectator sports	14	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	15	24 130	3 899	534	153	16.7	.9
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	47	D	D	D	b	D	D
71151	Independent artists, writers, & performers	47	D	D	D	b	D	D
711510	Independent artists, writers, & performers	47	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	161	151 510	40 748	8 902	3 212	20.0	7.5
7139	Other amusement & recreation services	153	148 514	40 028	8 731	3 121	19.8	7.1
71391	Golf courses & country clubs	16	46 977	12 085	2 051	901	6.5	2.8
713910	Golf courses & country clubs	16	46 977	12 085	2 051	901	6.5	2.8
71393	Marinas	8	8 637	1 861	384	64	.3	1.9
713930	Marinas	8	8 637	1 861	384	64	.3	1.9
71394	Fitness & recreational sports centers	85	56 581	16 728	4 203	1 676	32.7	5.1
713940	Fitness & recreational sports centers	85	56 581	16 728	4 203	1 676	32.7	5.1
7139405	Roller skating rinks	7	6 847	1 641	404	219	86.1	—
71395	Bowling centers	11	11 301	2 949	767	228	3.2	22.3
713950	Bowling centers	11	11 301	2 949	767	228	3.2	22.3
71399	All other amusement & recreation industries	33	25 018	6 405	1 326	252	30.1	14.5
713990	All other amusement & recreation industries	33	25 018	6 405	1 326	252	30.1	14.5
7139904	Miniature golf courses	6	3 394	964	149	31	17.0	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	12 236	3 386	809	124	2.6	27.3
Monmouth—Ocean, NJ PMSA								
71	Arts, entertainment, & recreation	479	463 849	118 731	23 532	7 404	19.2	4.6
711	Performing arts, spectator sports, & related industries	111	D	D	D	f	D	D
7111	Performing arts companies	25	8 050	2 402	385	109	28.2	5.4
71111	Theater companies & dinner theaters	8	1 717	497	99	35	54.5	12.0
711110	Theater companies & dinner theaters	8	1 717	497	99	35	54.5	12.0
71113	Musical groups & artists	11	4 715	1 269	185	29	18.7	4.8
711130	Musical groups & artists	11	4 715	1 269	185	29	18.7	4.8
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	37	60 742	11 822	2 790	435	9.3	2.4
71121	Spectator sports	37	60 742	11 822	2 790	435	9.3	2.4
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	34	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	33	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
71141	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
711410	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
7115	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4
71151	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4
711510	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4

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							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Monmouth—Ocean, NJ PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	365	354 986	92 727	16 741	6 685	17.0	4.5
7131	Amusement parks & arcades	32	171 394	40 793	6 058	3 402	2.5	.2
71311	Amusement & theme parks	9	D	D	D	h	D	D
713110	Amusement & theme parks	9	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	8	D	D	D	h	D	D
71312	Amusement arcades	23	D	D	D	e	D	D
713120	Amusement arcades	23	D	D	D	e	D	D
7139	Other amusement & recreation services	329	183 123	51 820	10 670	3 271	30.4	8.4
71391	Golf courses & country clubs	23	31 684	10 357	2 001	553	20.7	15.0
713910	Golf courses & country clubs	23	31 684	10 357	2 001	553	20.7	15.0
71393	Marinas	111	54 904	12 278	2 271	428	38.5	3.8
713930	Marinas	111	54 904	12 278	2 271	428	38.5	3.8
71394	Fitness & recreational sports centers	97	58 952	20 077	4 794	1 745	28.9	7.8
713940	Fitness & recreational sports centers	97	58 952	20 077	4 794	1 745	28.9	7.8
71395	Bowling centers	17	12 884	3 475	877	293	9.0	14.4
713950	Bowling centers	17	12 884	3 475	877	293	9.0	14.4
71399	All other amusement & recreation industries	81	24 699	5 633	727	252	39.9	8.7
713990	All other amusement & recreation industries	81	24 699	5 633	727	252	39.9	8.7
7139902	Concession operators of amusement devices & rides	24	7 991	1 374	115	59	41.0	17.9
7139904	Miniature golf courses	10	2 298	366	1	1	35.7	4.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	4 826	879	70	42	27.0	—
	Nassau—Suffolk, NY PMSA							
71	Arts, entertainment, & recreation	1 202	1 001 628	288 639	67 256	17 696	22.7	13.5
711	Performing arts, spectator sports, & related industries	470	D	D	D	i	D	D
7111	Performing arts companies	125	44 521	12 448	2 150	725	39.2	16.5
71111	Theater companies & dinner theaters	34	D	D	D	e	D	D
711110	Theater companies & dinner theaters	34	D	D	D	e	D	D
7111102	Theater companies	29	D	D	D	c	D	D
71113	Musical groups & artists	69	D	D	D	c	D	D
711130	Musical groups & artists	69	D	D	D	a	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	a	D	D
7111309	Other music groups & artists	63	D	D	D	c	D	D
71119	Other performing arts companies	16	D	D	D	c	D	D
711190	Other performing arts companies	16	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	15	D	D	D	c	D	D
7112	Spectator sports	104	221 357	103 731	27 699	1 537	6.4	1.7
71121	Spectator sports	104	221 357	103 731	27 699	1 537	6.4	1.7
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	e	D	D
7112123	Horse racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	91	43 597	16 034	3 386	963	28.2	7.9
7112192	Racing (except racetrack operation)	82	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	27	99 223	9 321	5 638	5 920	13.0	68.9
71132	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
711320	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
7114	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
7115	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
71151	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
711510	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
713	Amusement, gambling, & recreation industries	730	544 125	134 657	26 079	8 988	26.2	8.4
7131	Amusement parks & arcades	34	42 378	13 356	2 720	943	15.5	7.0
71311	Amusement & theme parks	9	14 521	3 410	459	98	6.2	10.0
713110	Amusement & theme parks	9	14 521	3 410	459	98	6.2	10.0
7131101	Waterparks	2	D	D	D	b	D	D
71312	Amusement arcades	25	27 857	9 946	2 261	845	20.3	5.5
713120	Amusement arcades	25	27 857	9 946	2 261	845	20.3	5.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Nassau—Suffolk, NY PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	694	D	D	D	i	D	D
71391	Golf courses & country clubs	71	94 292	26 485	4 431	1 308	24.2	10.5
713910	Golf courses & country clubs	71	94 292	26 485	4 431	1 308	24.2	10.5
71393	Marinas	170	166 288	27 049	5 039	894	20.5	1.3
713930	Marinas	170	166 288	27 049	5 039	894	20.5	1.3
71394	Fitness & recreational sports centers	273	138 231	39 915	8 239	3 727	37.2	10.1
713940	Fitness & recreational sports centers	273	138 231	39 915	8 239	3 727	37.2	10.1
7139404	Ice skating rinks	10	9 746	2 965	720	260	70.6	.1
7139405	Roller skating rinks	10	D	D	D	c	D	D
71395	Bowling centers	50	34 148	11 473	2 490	964	27.2	5.0
713950	Bowling centers	50	34 148	11 473	2 490	964	27.2	5.0
71399	All other amusement & recreation industries	128	D	D	D	g	D	D
713990	All other amusement & recreation industries	128	D	D	D	g	D	D
7139901	Dance studios & halls	3	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	7	2 707	797	110	25	19.6	55.3
7139904	Miniature golf courses	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	26	D	D	D	c	D	D
	New Haven—Meriden, CT PMSA							
71	Arts, entertainment, & recreation	133	172 106	27 596	5 351	2 214	14.4	3.0
711	Performing arts, spectator sports, & related industries	36	D	D	D	f	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	f	D	D
7115	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
71151	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
711510	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
713	Amusement, gambling, & recreation industries	95	134 351	17 105	3 486	1 494	10.1	3.4
7132	Gambling industries	5	D	D	D	c	D	D
71329	Other gambling industries	5	D	D	D	c	D	D
713290	Other gambling industries	5	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	c	D	D
7139	Other amusement & recreation services	84	D	D	D	g	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	35	18 586	6 422	1 584	536	40.8	19.0
713940	Fitness & recreational sports centers	35	18 586	6 422	1 584	536	40.8	19.0
71395	Bowling centers	8	D	D	D	c	D	D
713950	Bowling centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
	New York, NY PMSA							
71	Arts, entertainment, & recreation	3 911	4 853 179	1 655 917	322 552	38 438	16.5	6.7
711	Performing arts, spectator sports, & related industries	2 798	3 870 011	1 391 669	265 306	21 047	15.0	5.5
7111	Performing arts companies	815	1 399 858	337 669	71 865	8 734	14.5	7.0
71111	Theater companies & dinner theaters	328	1 060 925	238 451	56 249	6 001	9.6	5.2
711110	Theater companies & dinner theaters	328	1 060 925	238 451	56 249	6 001	9.6	5.2
7111102	Theater companies	320	1 058 271	237 530	56 083	5 968	9.6	5.2
71112	Dance companies	18	D	D	D	e	D	D
711120	Dance companies	18	D	D	D	e	D	D
71113	Musical groups & artists	399	272 654	79 451	11 101	2 109	25.6	9.2
711130	Musical groups & artists	399	272 654	79 451	11 101	2 109	25.6	9.2
7111301	Symphony orchestras & chamber music organizations	19	14 788	7 738	1 260	467	28.6	5.7
7111309	Other music groups & artists	380	257 866	71 713	9 841	1 642	25.5	9.4
71119	Other performing arts companies	70	D	D	D	c	D	D
711190	Other performing arts companies	70	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	68	D	D	D	c	D	D
7112	Spectator sports	60	640 459	277 740	49 954	2 709	2.9	1.1
71121	Spectator sports	60	640 459	277 740	49 954	2 709	2.9	1.1
711211	Sports teams & clubs	13	D	D	D	g	D	D
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	g	D	D
7112123	Horse racetrack operation	2	D	D	D	g	D	D
711219	Other spectator sports	44	D	D	D	c	D	D
7112191	Professional athletes	14	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
New York, NY PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7113	Promoters of performing arts, sports, & similar events	208	417 830	167 557	43 180	4 280	5.9	7.5
71131	Promoters of performing arts, sports, & similar events w/facility	59	178 049	88 333	24 719	3 172	1.5	7.0
711310	Promoters of performing arts, sports, & similar events w/facility	59	178 049	88 333	24 719	3 172	1.5	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil	149	239 781	79 224	18 461	1 108	9.2	8.0
711320	Promoters of performing arts, sports, & similar events w/o facil	149	239 781	79 224	18 461	1 108	9.2	8.0
7114	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
71141	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
711410	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
7115	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
71151	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
711510	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
712	Museums, historical sites, & similar institutions	37	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	37	D	D	D	c	D	D
71211	Museums	29	D	D	D	b	D	D
712110	Museums	29	D	D	D	b	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 076	D	D	D	j	D	D
7131	Amusement parks & arcades	57	34 729	10 829	2 290	690	33.0	7.0
71311	Amusement & theme parks	18	D	D	D	c	D	D
713110	Amusement & theme parks	18	D	D	D	c	D	D
71312	Amusement arcades	39	D	D	D	e	D	D
713120	Amusement arcades	39	D	D	D	e	D	D
7139	Other amusement & recreation services	996	D	D	D	j	D	D
71391	Golf courses & country clubs	95	92 407	30 175	5 241	1 071	23.1	8.2
713910	Golf courses & country clubs	95	92 407	30 175	5 241	1 071	23.1	8.2
71393	Marinas	57	32 943	8 405	1 471	254	33.9	5.3
713930	Marinas	57	32 943	8 405	1 471	254	33.9	5.3
71394	Fitness & recreational sports centers	475	545 792	147 484	34 897	11 617	16.7	12.3
713940	Fitness & recreational sports centers	475	545 792	147 484	34 897	11 617	16.7	12.3
7139404	Ice skating rinks	9	D	D	D	c	D	D
7139405	Roller skating rinks	17	D	D	D	c	D	D
71395	Bowling centers	70	46 373	13 108	3 207	1 059	26.3	2.8
713950	Bowling centers	70	46 373	13 108	3 207	1 059	26.3	2.8
71399	All other amusement & recreation industries	294	D	D	D	g	D	D
713990	All other amusement & recreation industries	294	D	D	D	g	D	D
7139901	Dance studios & halls	7	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	36	18 122	4 990	866	201	25.7	17.2
7139904	Miniature golf courses	14	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	56	37 682	9 339	1 904	756	22.8	3.2
Newark, NJ PMSA								
71	Arts, entertainment, & recreation	453	299 282	85 796	15 798	4 228	23.5	7.6
711	Performing arts, spectator sports, & related industries	163	D	D	D	f	D	D
7111	Performing arts companies	38	11 513	3 065	627	258	20.7	7.3
71111	Theater companies & dinner theaters	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters	12	D	D	D	b	D	D
71113	Musical groups & artists	24	7 010	1 910	414	137	17.3	10.7
711130	Musical groups & artists	24	7 010	1 910	414	137	17.3	10.7
7111309	Other music groups & artists	24	7 010	1 910	414	137	17.3	10.7
7112	Spectator sports	15	D	D	D	b	D	D
71121	Spectator sports	15	D	D	D	b	D	D
711219	Other spectator sports	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	47 375	8 003	1 653	123	9.1	12.2
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
71141	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
711410	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
7115	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
71151	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
711510	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Newark, NJ PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	285	197 231	53 827	11 946	3 635	27.5	7.1
7131	Amusement parks & arcades	20	12 643	2 915	547	219	15.3	13.4
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7139	Other amusement & recreation services	262	183 182	50 569	11 326	3 358	28.2	6.3
71391	Golf courses & country clubs	40	54 395	16 876	2 415	625	30.0	2.5
713910	Golf courses & country clubs	40	54 395	16 876	2 415	625	30.0	2.5
71392	Skiing facilities	1	D	D	D	e	D	D
713920	Skiing facilities	1	D	D	D	e	D	D
71394	Fitness & recreational sports centers	139	60 175	17 731	4 058	1 668	41.6	9.3
713940	Fitness & recreational sports centers	139	60 175	17 731	4 058	1 668	41.6	9.3
7139405	Roller skating rinks	7	3 926	1 075	274	163	26.5	17.0
71395	Bowling centers	27	19 223	6 527	1 612	484	13.3	6.9
713950	Bowling centers	27	19 223	6 527	1 612	484	13.3	6.9
71399	All other amusement & recreation industries	47	D	D	D	e	D	D
713990	All other amusement & recreation industries	47	D	D	D	e	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D
Newburgh, NY—PA PMSA								
71	Arts, entertainment, & recreation	111	51 709	12 909	2 825	1 069	24.8	7.7
711	Performing arts, spectator sports, & related industries	31	D	D	D	c	D	D
7111	Performing arts companies	10	3 412	971	156	44	34.2	3.4
71113	Musical groups & artists	7	2 158	409	64	24	28.4	5.3
711130	Musical groups & artists	7	2 158	409	64	24	28.4	5.3
7111309	Other music groups & artists	7	2 158	409	64	24	28.4	5.3
7115	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
71151	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
711510	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
713	Amusement, gambling, & recreation industries	79	39 811	9 404	2 166	930	24.9	7.7
7139	Other amusement & recreation services	75	D	D	D	f	D	D
71391	Golf courses & country clubs	16	11 328	3 427	535	176	40.9	17.8
713910	Golf courses & country clubs	16	11 328	3 427	535	176	40.9	17.8
71394	Fitness & recreational sports centers	29	16 398	3 160	782	441	14.8	5.7
713940	Fitness & recreational sports centers	29	16 398	3 160	782	441	14.8	5.7
71395	Bowling centers	9	4 568	1 132	306	101	26.5	—
713950	Bowling centers	9	4 568	1 132	306	101	26.5	—
71399	All other amusement & recreation industries	15	2 680	619	106	56	25.9	1.8
713990	All other amusement & recreation industries	15	2 680	619	106	56	25.9	1.8
Stamford—Norwalk, CT PMSA								
71	Arts, entertainment, & recreation	215	262 700	63 493	13 098	1 930	11.1	5.3
711	Performing arts, spectator sports, & related industries	97	172 609	40 432	8 375	569	5.5	5.5
7111	Performing arts companies	29	56 159	9 926	1 954	174	2.7	11.6
71111	Theater companies & dinner theaters	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters	12	D	D	D	b	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
71141	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
711410	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
7115	Independent artists, writers, & performers	47	D	D	D	c	D	D
71151	Independent artists, writers, & performers	47	D	D	D	c	D	D
711510	Independent artists, writers, & performers	47	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Stamford—Norwalk, CT PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	118	90 091	23 061	4 723	1 361	21.9	4.8
7132	Gambling industries	2	D	D	D	a	D	D
71329	Other gambling industries	2	D	D	D	a	D	D
713290	Other gambling industries	2	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	a	D	D
7139	Other amusement & recreation services	112	D	D	D	g	D	D
71391	Golf courses & country clubs	9	8 381	2 347	168	40	30.1	5.0
713910	Golf courses & country clubs	9	8 381	2 347	168	40	30.1	5.0
71393	Marinas	25	D	D	D	c	D	D
713930	Marinas	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	64	35 482	12 436	2 842	938	31.4	9.2
713940	Fitness & recreational sports centers	64	35 482	12 436	2 842	938	31.4	9.2
7139404	Ice skating rinks	4	4 793	1 449	302	79	32.0	—
71399	All other amusement & recreation industries	12	4 867	1 203	265	118	35.7	—
713990	All other amusement & recreation industries	12	4 867	1 203	265	118	35.7	—
	Trenton, NJ PMSA							
71	Arts, entertainment, & recreation	93	60 602	13 815	2 780	790	23.6	5.4
711	Performing arts, spectator sports, & related industries	32	19 601	5 468	692	84	30.4	5.3
7111	Performing arts companies	4	D	D	D	a	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
71151	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
711510	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
713	Amusement, gambling, & recreation industries	61	41 001	8 347	2 088	706	20.4	5.5
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	56	D	D	D	f	D	D
71394	Fitness & recreational sports centers	31	D	D	D	e	D	D
713940	Fitness & recreational sports centers	31	D	D	D	e	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
	Waterbury, CT PMSA							
71	Arts, entertainment, & recreation	52	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	a	D	D
71329	Other gambling industries	1	D	D	D	a	D	D
713290	Other gambling industries	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	a	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71394	Fitness & recreational sports centers	19	D	D	D	c	D	D
713940	Fitness & recreational sports centers	19	D	D	D	c	D	D
71395	Bowling centers	6	D	D	D	b	D	D
713950	Bowling centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA							
71	Arts, entertainment, & recreation	1 547	1 366 447	499 205	107 630	22 610	18.2	6.9
711	Performing arts, spectator sports, & related industries	398	D	D	D	i	D	D
7111	Performing arts companies	106	D	D	D	g	D	D
71111	Theater companies & dinner theaters	33	D	D	D	f	D	D
711110	Theater companies & dinner theaters	33	D	D	D	f	D	D
7111102	Theater companies	31	D	D	D	e	D	D
71113	Musical groups & artists	52	D	D	D	e	D	D
711130	Musical groups & artists	52	D	D	D	e	D	D
7111309	Other music groups & artists	52	D	D	D	e	D	D
71119	Other performing arts companies	14	D	D	D	c	D	D
711190	Other performing arts companies	14	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	c	D	D
7112	Spectator sports	77	D	D	D	h	D	D
71121	Spectator sports	77	D	D	D	h	D	D
711211	Sports teams & clubs	11	D	D	D	f	D	D
7112112	Baseball clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	h	D	D
7112123	Horse racetrack operation	4	D	D	D	g	D	D
711219	Other spectator sports	58	17 776	5 714	914	216	39.9	8.0
7112191	Professional athletes	14	4 544	2 103	210	45	42.1	5.3
7112192	Racing (except racetrack operation)	44	13 232	3 611	704	171	39.2	8.9
7113	Promoters of performing arts, sports, & similar events	40	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	28	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	28	D	D	D	g	D	D
7114	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
7115	Independent artists, writers, & performers	137	D	D	D	e	D	D
71151	Independent artists, writers, & performers	137	D	D	D	e	D	D
711510	Independent artists, writers, & performers	137	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 144	D	D	D	j	D	D
7131	Amusement parks & arcades	96	D	D	D	g	D	D
71311	Amusement & theme parks	21	D	D	D	f	D	D
713110	Amusement & theme parks	21	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	19	D	D	D	f	D	D
71312	Amusement arcades	75	D	D	D	f	D	D
713120	Amusement arcades	75	D	D	D	f	D	D
7139	Other amusement & recreation services	1 035	609 764	175 096	35 073	13 230	28.4	9.3
71391	Golf courses & country clubs	138	189 101	59 881	10 649	3 679	19.8	5.7
713910	Golf courses & country clubs	138	189 101	59 881	10 649	3 679	19.8	5.7
71393	Marinas	99	58 211	12 711	2 256	527	34.4	4.5
713930	Marinas	99	58 211	12 711	2 256	527	34.4	4.5
71394	Fitness & recreational sports centers	455	D	D	D	i	D	D
713940	Fitness & recreational sports centers	455	D	D	D	i	D	D
7139404	Ice skating rinks	15	D	D	D	c	D	D
7139405	Roller skating rinks	28	D	D	D	f	D	D
71395	Bowling centers	83	D	D	D	g	D	D
713950	Bowling centers	83	D	D	D	g	D	D
71399	All other amusement & recreation industries	259	84 173	20 011	3 015	1 082	43.1	10.9
713990	All other amusement & recreation industries	259	84 173	20 011	3 015	1 082	43.1	10.9
7139902	Concession operators of amusement devices & rides	40	D	D	D	c	D	D
7139904	Miniature golf courses	34	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	45	19 342	4 122	813	196	35.3	3.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.								
Atlantic—Cape May, NJ PMSA								
71	Arts, entertainment, & recreation	264	165 281	40 079	5 848	1 950	26.8	7.0
711	Performing arts, spectator sports, & related industries	39	D	D	D	e	D	D
7111	Performing arts companies	20	D	D	D	c	D	D
71113	Musical groups & artists	12	D	D	D	c	D	D
711130	Musical groups & artists	12	D	D	D	c	D	D
7111309	Other music groups & artists	12	D	D	D	c	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	6 150	327	79	17	2.7	—
712	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	222	142 417	33 557	4 832	1 615	28.5	8.0
7131	Amusement parks & arcades	43	39 510	10 142	1 074	328	23.6	20.7
71311	Amusement & theme parks	13	D	D	D	c	D	D
713110	Amusement & theme parks	13	D	D	D	c	D	D
71312	Amusement arcades	30	D	D	D	c	D	D
713120	Amusement arcades	30	D	D	D	c	D	D
7139	Other amusement & recreation services	174	101 370	22 893	3 728	1 285	30.6	3.2
71391	Golf courses & country clubs	20	41 624	10 579	1 839	525	22.8	1.3
713910	Golf courses & country clubs	20	41 624	10 579	1 839	525	22.8	1.3
71393	Marinas	50	30 850	5 723	822	217	34.8	4.5
713930	Marinas	50	30 850	5 723	822	217	34.8	4.5
71394	Fitness & recreational sports centers	41	D	D	D	e	D	D
713940	Fitness & recreational sports centers	41	D	D	D	e	D	D
71395	Bowling centers	6	3 265	974	236	89	18.8	6.1
713950	Bowling centers	6	3 265	974	236	89	18.8	6.1
71399	All other amusement & recreation industries	57	D	D	D	b	D	D
713990	All other amusement & recreation industries	57	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	17	6 550	1 374	19	7	32.2	.3
7139904	Miniature golf courses	19	1 946	346	7	2	98.3	1.7
Philadelphia, PA—NJ PMSA								
71	Arts, entertainment, & recreation	1 094	1 072 134	407 709	91 375	17 258	17.4	7.2
711	Performing arts, spectator sports, & related industries	313	583 362	266 163	62 969	6 000	9.3	4.0
7111	Performing arts companies	73	34 773	10 043	2 095	417	9.6	18.0
71111	Theater companies & dinner theaters	24	13 580	3 774	851	223	6.2	41.6
711110	Theater companies & dinner theaters	24	13 580	3 774	851	223	6.2	41.6
7111102	Theater companies	24	13 580	3 774	851	223	6.2	41.6
71113	Musical groups & artists	34	13 619	4 100	709	110	8.5	4.3
711130	Musical groups & artists	34	13 619	4 100	709	110	8.5	4.3
7111309	Other music groups & artists	34	13 619	4 100	709	110	8.5	4.3
71119	Other performing arts companies	9	6 477	2 000	492	70	11.7	—
711190	Other performing arts companies	9	6 477	2 000	492	70	11.7	—
7111909	Other performing arts companies (except circuses)	9	6 477	2 000	492	70	11.7	—
7112	Spectator sports	51	405 696	215 596	51 226	2 561	1.3	.3
71121	Spectator sports	51	405 696	215 596	51 226	2 561	1.3	.3
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	g	D	D
7112123	Horse racetrack operation	2	D	D	D	g	D	D
711219	Other spectator sports	40	D	D	D	c	D	D
7112191	Professional athletes	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	34	92 603	23 451	6 296	2 438	28.1	15.6
71131	Promoters of performing arts, sports, & similar events w/facility	8	49 869	16 318	4 547	1 305	1.9	5.7
711310	Promoters of performing arts, sports, & similar events w/facility	8	49 869	16 318	4 547	1 305	1.9	5.7
71132	Promoters of performing arts, sports, & similar events w/o facil	26	42 734	7 133	1 749	1 133	58.8	27.1
711320	Promoters of performing arts, sports, & similar events w/o facil	26	42 734	7 133	1 749	1 133	58.8	27.1
7114	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
71141	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
711410	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
7115	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9
71151	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9
711510	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.							
	Philadelphia, PA—NJ PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	779	D	D	D	j	D	D
7131	Amusement parks & arcades	48	45 792	10 584	1 644	1 103	12.2	8.1
71311	Amusement & theme parks	8	D	D	D	f	D	D
713110	Amusement & theme parks	8	D	D	D	f	D	D
71312	Amusement arcades	40	D	D	D	f	D	D
713120	Amusement arcades	40	D	D	D	f	D	D
7139	Other amusement & recreation services	723	D	D	D	j	D	D
71391	Golf courses & country clubs	105	133 833	43 143	7 563	2 744	20.2	7.6
713910	Golf courses & country clubs	105	133 833	43 143	7 563	2 744	20.2	7.6
71393	Marinas	17	8 419	2 131	427	70	39.5	8.2
713930	Marinas	17	8 419	2 131	427	70	39.5	8.2
71394	Fitness & recreational sports centers	368	197 172	58 209	12 854	5 400	31.5	13.2
713940	Fitness & recreational sports centers	368	197 172	58 209	12 854	5 400	31.5	13.2
7139404	Ice skating rinks	13	9 796	2 233	536	213	44.0	—
7139405	Roller skating rinks	22	11 275	2 845	721	494	43.2	—
71395	Bowling centers	62	40 447	11 800	3 110	1 050	14.2	10.9
713950	Bowling centers	62	40 447	11 800	3 110	1 050	14.2	10.9
71399	All other amusement & recreation industries	170	D	D	D	f	D	D
713990	All other amusement & recreation industries	170	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	21	6 827	2 910	419	171	51.8	8.8
7139904	Miniature golf courses	14	4 451	1 455	326	60	10.9	5.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	39	17 132	3 681	705	169	35.6	4.0
	Vineland—Millville—Bridgeton, NJ PMSA							
71	Arts, entertainment, & recreation	25	7 761	1 871	396	136	52.4	6.6
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
	Wilmington—Newark, DE—MD PMSA							
71	Arts, entertainment, & recreation	164	121 271	49 546	10 011	3 266	11.9	4.8
711	Performing arts, spectator sports, & related industries	45	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	e	D	D
711110	Theater companies & dinner theaters	6	D	D	D	e	D	D
7111102	Theater companies	4	D	D	D	c	D	D
7112	Spectator sports	17	D	D	D	f	D	D
71121	Spectator sports	17	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	f	D	D
711219	Other spectator sports	14	D	D	D	D	D	D
7115	Independent artists, writers, & performers	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	119	D	D	D	g	D	D
7139	Other amusement & recreation services	115	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	e	D	D
713910	Golf courses & country clubs	12	D	D	D	e	D	D
71393	Marinas	24	D	D	D	c	D	D
713930	Marinas	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	38	D	D	D	f	D	D
713940	Fitness & recreational sports centers	38	D	D	D	f	D	D
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	12	9 089	2 655	704	305	8.2	14.6
713950	Bowling centers	12	9 089	2 655	704	305	8.2	14.6
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PITTSBURGH, PA MSA								
71	Arts, entertainment, & recreation	627	563 176	209 063	40 172	8 267	14.0	7.9
711	Performing arts, spectator sports, & related industries	118	306 930	135 254	26 592	2 898	5.3	7.6
7111	Performing arts companies	24	7 320	1 730	863	104	58.4	1.8
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
71119	Other performing arts companies	7	D	D	D	b	D	D
711190	Other performing arts companies	7	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	b	D	D
7112	Spectator sports	31	245 750	121 228	23 037	1 756	2.5	6.6
71121	Spectator sports	31	245 750	121 228	23 037	1 756	2.5	6.6
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	f	D	D
711212	Racetracks	11	D	D	D	f	D	D
7112123	Horse racetrack operation	4	D	D	D	f	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	21	43 530	9 571	2 161	894	2.6	14.0
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	4 560	866	172	41	28.2	15.0
71141	Agents/managers for artists, athletes, & other public figures	10	4 560	866	172	41	28.2	15.0
711410	Agents/managers for artists, athletes, & other public figures	10	4 560	866	172	41	28.2	15.0
7115	Independent artists, writers, & performers	32	5 770	1 859	359	103	59.4	2.6
71151	Independent artists, writers, & performers	32	5 770	1 859	359	103	59.4	2.6
711510	Independent artists, writers, & performers	32	5 770	1 859	359	103	59.4	2.6
713	Amusement, gambling, & recreation industries	508	D	D	D	i	D	D
7131	Amusement parks & arcades	31	35 742	11 314	1 526	423	4.7	.4
71311	Amusement & theme parks	6	D	D	D	c	D	D
713110	Amusement & theme parks	6	D	D	D	c	D	D
71312	Amusement arcades	25	D	D	D	e	D	D
713120	Amusement arcades	25	D	D	D	e	D	D
7139	Other amusement & recreation services	467	D	D	D	h	D	D
71391	Golf courses & country clubs	98	70 250	22 647	3 067	1 245	22.6	3.1
713910	Golf courses & country clubs	98	70 250	22 647	3 067	1 245	22.6	3.1
71393	Marinas	13	4 191	749	149	31	44.9	—
713930	Marinas	13	4 191	749	149	31	44.9	—
71394	Fitness & recreational sports centers	142	64 963	17 843	4 054	1 957	27.6	11.2
713940	Fitness & recreational sports centers	142	64 963	17 843	4 054	1 957	27.6	11.2
7139404	Ice skating rinks	8	8 702	1 787	476	280	25.7	—
7139405	Roller skating rinks	15	2 754	566	151	115	57.5	22.3
71395	Bowling centers	75	22 140	6 904	2 028	894	27.8	15.2
713950	Bowling centers	75	22 140	6 904	2 028	894	27.8	15.2
71399	All other amusement & recreation industries	139	D	D	D	f	D	D
713990	All other amusement & recreation industries	139	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	11	2 126	678	69	59	19.6	—
7139904	Miniature golf courses	11	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	57	35 063	8 961	2 016	421	32.7	17.5
READING, PA MSA								
71	Arts, entertainment, & recreation	110	171 879	24 323	5 038	1 906	8.5	1.7
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	95	133 808	17 384	3 797	1 775	7.9	1.6
7132	Gambling industries	11	D	D	D	c	D	D
71329	Other gambling industries	11	D	D	D	c	D	D
713290	Other gambling industries	11	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	11	D	D	D	c	D	D
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	17	15 280	5 331	934	330	9.3	2.6
713910	Golf courses & country clubs	17	15 280	5 331	934	330	9.3	2.6
71394	Fitness & recreational sports centers	37	14 845	5 470	1 267	567	23.5	3.4
713940	Fitness & recreational sports centers	37	14 845	5 470	1 267	567	23.5	3.4
71395	Bowling centers	5	4 458	1 731	394	168	9.2	—
713950	Bowling centers	5	4 458	1 731	394	168	9.2	—
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SCRANTON—WILKES-BARRE—HAZLETON, PA MSA								
71	Arts, entertainment, & recreation	145	82 119	17 996	3 378	1 398	20.5	3.4
711	Performing arts, spectator sports, & related industries	22	D	D	D	e	D	D
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	c	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	122	58 529	13 224	2 598	1 118	26.5	4.3
7131	Amusement parks & arcades	11	4 301	1 357	300	117	29.9	—
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	110	D	D	D	f	D	D
71391	Golf courses & country clubs	24	14 417	4 739	571	338	35.7	3.7
713910	Golf courses & country clubs	24	14 417	4 739	571	338	35.7	3.7
71394	Fitness & recreational sports centers	32	7 653	1 886	454	232	41.2	3.5
713940	Fitness & recreational sports centers	32	7 653	1 886	454	232	41.2	3.5
71395	Bowling centers	18	7 904	2 171	515	194	14.5	18.6
713950	Bowling centers	18	7 904	2 171	515	194	14.5	18.6
71399	All other amusement & recreation industries	36	D	D	D	b	D	D
713990	All other amusement & recreation industries	36	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	16	5 081	974	318	48	65.0	—
SHARON, PA MSA								
71	Arts, entertainment, & recreation	36	8 354	2 053	367	188	48.6	17.9
713	Amusement, gambling, & recreation industries	30	7 834	1 931	345	180	51.2	14.5
7139	Other amusement & recreation services	28	D	D	D	c	D	D
STATE COLLEGE, PA MSA								
71	Arts, entertainment, & recreation	39	14 006	3 878	850	487	24.0	6.2
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	10 037	2 612	630	445	30.8	8.7
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	2 823	899	188	183	52.5	6.2
713940	Fitness & recreational sports centers	12	2 823	899	188	183	52.5	6.2
71399	All other amusement & recreation industries	9	D	D	D	c	D	D
713990	All other amusement & recreation industries	9	D	D	D	c	D	D
WILLIAMSPORT, PA MSA								
71	Arts, entertainment, & recreation	18	6 838	1 276	299	145	34.1	6.2
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7131	Amusement parks & arcades	5	3 264	426	114	57	19.3	—
71312	Amusement arcades	5	3 264	426	114	57	19.3	—
713120	Amusement arcades	5	3 264	426	114	57	19.3	—
7139	Other amusement & recreation services	12	D	D	D	b	D	D
YORK, PA MSA								
71	Arts, entertainment, & recreation	90	44 049	13 316	2 997	1 352	31.6	2.1
711	Performing arts, spectator sports, & related industries	15	5 311	1 073	171	115	19.2	.5
713	Amusement, gambling, & recreation industries	75	38 738	12 243	2 826	1 237	33.3	2.3
7139	Other amusement & recreation services	71	37 794	11 978	2 761	1 189	34.1	2.4
71391	Golf courses & country clubs	18	18 861	6 379	1 096	370	36.7	1.3
713910	Golf courses & country clubs	18	18 861	6 379	1 096	370	36.7	1.3
71394	Fitness & recreational sports centers	23	6 347	1 875	459	288	52.6	.9
713940	Fitness & recreational sports centers	23	6 347	1 875	459	288	52.6	.9
71395	Bowling centers	13	4 756	1 410	358	139	17.2	4.9
713950	Bowling centers	13	4 756	1 410	358	139	17.2	4.9
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	434	207 394	56 881	12 889	5 353	29.4	4.0
711	Performing arts, spectator sports, & related industries	55	29 104	4 617	953	426	16.9	3.4
7111	Performing arts companies	11	D	D	D	c	D	D
7112	Spectator sports	26	D	D	D	e	D	D
71121	Spectator sports	26	D	D	D	e	D	D
711212	Racetracks	14	D	D	D	c	D	D
7112122	Auto racetrack operation	13	D	D	D	c	D	D
711219	Other spectator sports	11	3 345	1 002	233	78	43.3	10.5
712	Museums, historical sites, & similar institutions	12	2 425	765	93	47	38.2	4.9
7121	Museums, historical sites, & similar institutions	12	2 425	765	93	47	38.2	4.9
713	Amusement, gambling, & recreation industries	367	175 865	51 499	11 843	4 880	31.4	4.1
7131	Amusement parks & arcades	23	23 229	10 278	924	175	3.7	—
71311	Amusement & theme parks	7	D	D	D	c	D	D
713110	Amusement & theme parks	7	D	D	D	c	D	D
7139	Other amusement & recreation services	338	D	D	D	h	D	D
71391	Golf courses & country clubs	95	50 268	15 471	1 882	725	51.3	6.5
713910	Golf courses & country clubs	95	50 268	15 471	1 882	725	51.3	6.5
71392	Skating facilities	9	D	D	D	h	D	D
713920	Skating facilities	9	D	D	D	h	D	D
71393	Marinas	8	4 343	758	150	39	16.5	3.6
713930	Marinas	8	4 343	758	150	39	16.5	3.6
71394	Fitness & recreational sports centers	81	10 031	2 994	739	467	49.9	8.8
713940	Fitness & recreational sports centers	81	10 031	2 994	739	467	49.9	8.8
7139405	Roller skating rinks	14	1 809	428	124	99	64.1	—
71395	Bowling centers	57	13 001	3 438	926	406	57.5	4.7
713950	Bowling centers	57	13 001	3 438	926	406	57.5	4.7
71399	All other amusement & recreation industries	88	27 283	5 135	992	323	55.7	6.0
713990	All other amusement & recreation industries	88	27 283	5 135	992	323	55.7	6.0
7139905	Coin-operated amusement devices (except slot machine operation)	28	15 255	2 565	650	131	67.7	1.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALLENTOWN—BETHLEHEM—EASTON, PA MSA									
71	Arts, entertainment, & recreation	65	48 283	45 370	16 074	3 098	805	14.2	8.8
711	Performing arts, spectator sports, & related industries	16	13 392	13 331	2 969	538	118	8.8	—
7111	Performing arts companies	11	9 810	10 046	2 417	427	89	—	—
71111	Theater companies & dinner theaters	6	7 667	8 274	1 521	300	70	—	—
711110	Theater companies & dinner theaters	6	7 667	8 274	1 521	300	70	—	—
7111102	Theater companies	6	7 667	8 274	1 521	300	70	—	—
71113	Musical groups & artists	5	2 143	1 772	896	127	19	—	—
711130	Musical groups & artists	5	2 143	1 772	896	127	19	—	—
712	Museums, historical sites, & similar institutions	13	6 081	4 269	1 737	381	100	25.8	59.3
7121	Museums, historical sites, & similar institutions	13	6 081	4 269	1 737	381	100	25.8	59.3
71211	Museums	9	D	D	D	D	b	D	D
712110	Museums	9	D	D	D	D	b	D	D
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	36	28 810	27 770	11 368	2 179	587	14.2	2.2
7139	Other amusement & recreation services	36	28 810	27 770	11 368	2 179	587	14.2	2.2
71391	Golf courses & country clubs	6	21 722	21 036	8 818	1 740	426	4.8	—
713910	Golf courses & country clubs	6	21 722	21 036	8 818	1 740	426	4.8	—
71394	Fitness & recreational sports centers	21	3 159	2 837	1 144	144	60	82.7	11.1
713940	Fitness & recreational sports centers	21	3 159	2 837	1 144	144	60	82.7	11.1
71399	All other amusement & recreation industries	9	3 929	3 897	1 406	295	101	10.9	6.8
713990	All other amusement & recreation industries	9	3 929	3 897	1 406	295	101	10.9	6.8

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALTOONA, PA MSA									
71	Arts, entertainment, & recreation	12	4 929	4 637	1 749	346	185	53.1	6.8
713	Amusement, gambling, & recreation industries	4	2 941	3 023	1 230	237	149	66.7	.3
7139	Other amusement & recreation services	4	2 941	3 023	1 230	237	149	66.7	.3
ERIE, PA MSA									
71	Arts, entertainment, & recreation	26	25 265	24 015	9 738	2 221	925	17.6	5.6
711	Performing arts, spectator sports, & related industries	5	4 255	3 905	1 011	273	110	—	—
7111	Performing arts companies	5	4 255	3 905	1 011	273	110	—	—
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	5	2 763	2 556	1 124	219	66	32.3	2.6
7121	Museums, historical sites, & similar institutions	5	2 763	2 556	1 124	219	66	32.3	2.6
713	Amusement, gambling, & recreation industries	16	18 247	17 554	7 603	1 729	749	19.5	7.3
7139	Other amusement & recreation services	16	18 247	17 554	7 603	1 729	749	19.5	7.3
71391	Golf courses & country clubs	5	9 528	8 940	3 682	782	306	33.8	4.3
713910	Golf courses & country clubs	5	9 528	8 940	3 682	782	306	33.8	4.3
71394	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
HARRISBURG—LEBANON—CARLISLE, PA MSA									
71	Arts, entertainment, & recreation	64	40 090	39 581	13 225	2 816	983	11.8	3.1
711	Performing arts, spectator sports, & related industries	14	15 346	15 226	2 527	653	207	2.0	.3
7111	Performing arts companies	11	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	13	4 797	4 777	1 679	400	108	52.7	6.8
7121	Museums, historical sites, & similar institutions	13	4 797	4 777	1 679	400	108	52.7	6.8
71211	Museums	9	3 285	3 399	1 226	304	85	72.6	—
712110	Museums	9	3 285	3 399	1 226	304	85	72.6	—
713	Amusement, gambling, & recreation industries	37	19 947	19 578	9 019	1 763	668	9.4	4.4
7139	Other amusement & recreation services	37	19 947	19 578	9 019	1 763	668	9.4	4.4
71391	Golf courses & country clubs	5	11 977	11 758	5 499	1 082	253	—	—
713910	Golf courses & country clubs	5	11 977	11 758	5 499	1 082	253	—	—
71394	Fitness & recreational sports centers	30	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	30	D	D	D	D	e	D	D
JOHNSTOWN, PA MSA									
71	Arts, entertainment, & recreation	28	12 111	11 361	3 765	682	310	46.8	1.5
711	Performing arts, spectator sports, & related industries	6	1 848	1 685	311	62	17	62.1	—
712	Museums, historical sites, & similar institutions	8	2 520	2 326	728	168	42	64.5	3.1
7121	Museums, historical sites, & similar institutions	8	2 520	2 326	728	168	42	64.5	3.1
713	Amusement, gambling, & recreation industries	14	7 743	7 350	2 726	452	251	37.4	1.3
7139	Other amusement & recreation services	14	7 743	7 350	2 726	452	251	37.4	1.3
71391	Golf courses & country clubs	5	5 874	5 429	1 930	273	102	38.8	—
713910	Golf courses & country clubs	5	5 874	5 429	1 930	273	102	38.8	—
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LANCASTER, PA MSA									
71	Arts, entertainment, & recreation	40	26 887	25 204	10 462	2 034	672	15.3	3.5
711	Performing arts, spectator sports, & related industries	6	2 230	2 443	1 058	279	65	5.6	—
7111	Performing arts companies	6	2 230	2 443	1 058	279	65	5.6	—
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	15	5 314	4 152	1 460	326	99	47.1	9.2
7121	Museums, historical sites, & similar institutions	15	5 314	4 152	1 460	326	99	47.1	9.2
71211	Museums	12	D	D	D	D	b	D	D
712110	Museums	12	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	19 343	18 609	7 944	1 429	508	7.7	2.4
7139	Other amusement & recreation services	19	19 343	18 609	7 944	1 429	508	7.7	2.4
71391	Golf courses & country clubs	4	13 046	12 906	5 789	1 087	232	—	—
713910	Golf courses & country clubs	4	13 046	12 906	5 789	1 087	232	—	—
71394	Fitness & recreational sports centers	12	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	12	D	D	D	D	e	D	D
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA									
71	Arts, entertainment, & recreation	1 591	D	D	D	D	k	D	D
711	Performing arts, spectator sports, & related industries	484	D	D	D	D	j	D	D
7111	Performing arts companies	410	D	D	D	D	j	D	D
71111	Theater companies & dinner theaters	203	D	D	D	D	i	D	D
711110	Theater companies & dinner theaters	203	D	D	D	D	i	D	D
7111101	Opera companies	12	D	D	D	D	h	D	D
7111102	Theater companies	191	D	D	D	D	h	D	D
71112	Dance companies	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
711120	Dance companies	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
71113	Musical groups & artists	113	D	D	D	D	h	D	D
711130	Musical groups & artists	113	D	D	D	D	h	D	D
7111301	Symphony orchestras & chamber music organizations	74	84 666	84 394	34 864	9 968	2 272	2.7	5.4
7111309	Other music groups & artists	39	D	D	D	D	e	D	D
71119	Other performing arts companies	13	19 052	17 944	6 541	1 487	304	.4	12.4
711190	Other performing arts companies	13	19 052	17 944	6 541	1 487	304	.4	12.4
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	74	D	D	D	D	h	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	42	D	D	D	D	h	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	42	D	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	32	19 299	17 543	4 849	874	126	25.4	12.8
711320	Promoters of performing arts, sports, & similar events w/o facil	32	19 299	17 543	4 849	874	126	25.4	12.8
712	Museums, historical sites, & similar institutions	341	D	D	D	D	j	D	D
7121	Museums, historical sites, & similar institutions	341	D	D	D	D	j	D	D
71211	Museums	242	D	D	D	D	i	D	D
712110	Museums	242	D	D	D	D	i	D	D
71212	Historical sites	48	20 087	16 562	4 745	1 039	204	25.3	10.6
712120	Historical sites	48	20 087	16 562	4 745	1 039	204	25.3	10.6
71213	Zoos & botanical gardens	25	D	D	D	D	g	D	D
712130	Zoos & botanical gardens	25	D	D	D	D	g	D	D
71219	Nature parks & other similar institutions	26	12 061	9 577	4 279	929	226	21.8	6.2
712190	Nature parks & other similar institutions	26	12 061	9 577	4 279	929	226	21.8	6.2
713	Amusement, gambling, & recreation industries	766	D	D	D	D	j	D	D
7139	Other amusement & recreation services	766	D	D	D	D	j	D	D
71391	Golf courses & country clubs	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
713910	Golf courses & country clubs	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
71394	Fitness & recreational sports centers	397	D	D	D	D	i	D	D
713940	Fitness & recreational sports centers	397	D	D	D	D	i	D	D
71399	All other amusement & recreation industries	168	D	D	D	D	g	D	D
713990	All other amusement & recreation industries	168	D	D	D	D	g	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Bergen—Passaic, NJ PMSA									
71	Arts, entertainment, & recreation	66	70 273	66 748	26 958	4 741	1 077	18.3	.8
711	Performing arts, spectator sports, & related industries	11	7 787	6 784	1 601	413	110	22.5	.8
7111	Performing arts companies	7	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	46	61 384	58 999	24 944	4 221	935	16.8	.7
7139	Other amusement & recreation services	46	61 384	58 999	24 944	4 221	935	16.8	.7
71391	Golf courses & country clubs	14	48 265	46 356	19 329	3 271	620	9.6	—
713910	Golf courses & country clubs	14	48 265	46 356	19 329	3 271	620	9.6	—
71394	Fitness & recreational sports centers	28	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	28	D	D	D	D	e	D	D
Bridgeport, CT PMSA									
71	Arts, entertainment, & recreation	38	37 761	29 305	11 836	2 105	622	9.4	24.2
711	Performing arts, spectator sports, & related industries	9	2 531	2 480	1 197	284	150	—	8.8
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	12 546	5 795	1 723	389	89	6.8	69.4
7121	Museums, historical sites, & similar institutions	9	12 546	5 795	1 723	389	89	6.8	69.4
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	22 684	21 030	8 916	1 432	383	11.8	.8
7139	Other amusement & recreation services	20	22 684	21 030	8 916	1 432	383	11.8	.8
71391	Golf courses & country clubs	7	18 161	16 950	7 463	1 185	240	2.4	—
713910	Golf courses & country clubs	7	18 161	16 950	7 463	1 185	240	2.4	—
71394	Fitness & recreational sports centers	9	3 547	3 175	1 210	190	110	43.6	—
713940	Fitness & recreational sports centers	9	3 547	3 175	1 210	190	110	43.6	—
Danbury, CT PMSA									
71	Arts, entertainment, & recreation	26	18 950	17 550	8 157	1 546	407	17.5	.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	13 723	13 036	6 599	1 170	331	10.5	.7
7139	Other amusement & recreation services	15	13 723	13 036	6 599	1 170	331	10.5	.7
71391	Golf courses & country clubs	6	D	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
Dutchess County, NY PMSA									
71	Arts, entertainment, & recreation	30	D	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	D	e	D	D
7111	Performing arts companies	7	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	a	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	a	D	D
71399	All other amusement & recreation industries	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
	Jersey City, NJ PMSA								
71	Arts, entertainment, & recreation	11	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	e	D	D
71211	Museums	3	D	D	D	D	e	D	D
712110	Museums	3	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
	Middlesex—Somerset—Hunterdon, NJ PMSA								
71	Arts, entertainment, & recreation	70	52 131	47 987	20 644	3 989	1 387	29.1	8.4
711	Performing arts, spectator sports, & related industries	13	13 373	11 552	4 527	1 103	492	28.6	21.1
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
7111102	Theater companies	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	12	5 225	3 667	1 253	282	81	93.5	5.3
7121	Museums, historical sites, & similar institutions	12	5 225	3 667	1 253	282	81	93.5	5.3
713	Amusement, gambling, & recreation industries	45	33 533	32 768	14 864	2 604	814	19.2	3.8
7139	Other amusement & recreation services	45	33 533	32 768	14 864	2 604	814	19.2	3.8
71391	Golf courses & country clubs	9	23 214	23 139	9 900	1 759	397	—	4.1
713910	Golf courses & country clubs	9	23 214	23 139	9 900	1 759	397	—	4.1
71394	Fitness & recreational sports centers	32	9 436	8 826	4 739	829	404	60.8	3.5
713940	Fitness & recreational sports centers	32	9 436	8 826	4 739	829	404	60.8	3.5
	Monmouth—Ocean, NJ PMSA								
71	Arts, entertainment, & recreation	69	50 349	46 328	18 915	3 160	1 216	23.8	1.0
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	12	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
7139	Other amusement & recreation services	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
71391	Golf courses & country clubs	6	23 561	23 318	9 873	1 732	327	—	—
713910	Golf courses & country clubs	6	23 561	23 318	9 873	1 732	327	—	—
71394	Fitness & recreational sports centers	32	18 952	17 095	7 305	1 079	659	39.3	1.5
713940	Fitness & recreational sports centers	32	18 952	17 095	7 305	1 079	659	39.3	1.5
71399	All other amusement & recreation industries	12	2 387	1 911	541	71	32	92.4	3.1
713990	All other amusement & recreation industries	12	2 387	1 911	541	71	32	92.4	3.1
	Nassau—Suffolk, NY PMSA								
71	Arts, entertainment, & recreation	217	282 730	259 175	101 412	16 733	4 095	20.4	1.9
711	Performing arts, spectator sports, & related industries	20	12 011	11 820	2 762	560	171	15.3	18.5
7111	Performing arts companies	17	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	52	27 165	21 538	7 437	1 698	428	48.6	6.1
7121	Museums, historical sites, & similar institutions	52	27 165	21 538	7 437	1 698	428	48.6	6.1
71211	Museums	35	19 987	15 229	4 953	1 164	309	53.9	5.5
712110	Museums	35	19 987	15 229	4 953	1 164	309	53.9	5.5
71212	Historical sites	9	D	D	D	D	b	D	D
712120	Historical sites	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
7139	Other amusement & recreation services	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
71391	Golf courses & country clubs	54	190 042	180 154	73 250	11 867	2 412	7.2	—
713910	Golf courses & country clubs	54	190 042	180 154	73 250	11 867	2 412	7.2	—
71394	Fitness & recreational sports centers	59	38 631	32 069	12 914	1 947	793	45.6	2.2
713940	Fitness & recreational sports centers	59	38 631	32 069	12 914	1 947	793	45.6	2.2
71399	All other amusement & recreation industries	32	14 881	13 594	5 049	661	291	75.4	4.9
713990	All other amusement & recreation industries	32	14 881	13 594	5 049	661	291	75.4	4.9

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
New Haven—Meriden, CT PMSA									
71	Arts, entertainment, & recreation	59	51 073	50 194	17 768	3 150	805	18.5	8.7
711	Performing arts, spectator sports, & related industries	18	19 409	19 164	6 097	1 296	325	.8	16.9
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	8	D	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	13	3 773	3 568	1 190	234	49	91.1	7.6
7121	Museums, historical sites, & similar institutions	13	3 773	3 568	1 190	234	49	91.1	7.6
71211	Museums	7	3 268	3 088	985	225	43	94.7	5.3
712110	Museums	7	3 268	3 088	985	225	43	94.7	5.3
713	Amusement, gambling, & recreation industries	28	27 891	27 462	10 481	1 620	431	21.0	3.2
7139	Other amusement & recreation services	28	27 891	27 462	10 481	1 620	431	21.0	3.2
71391	Golf courses & country clubs	9	22 379	22 245	8 712	1 417	358	15.5	.1
713910	Golf courses & country clubs	9	22 379	22 245	8 712	1 417	358	15.5	.1
71394	Fitness & recreational sports centers	13	4 784	4 720	1 600	169	63	40.2	14.5
713940	Fitness & recreational sports centers	13	4 784	4 720	1 600	169	63	40.2	14.5
New York, NY PMSA									
71	Arts, entertainment, & recreation	689	1 969 706	1 698 307	676 993	157 599	27 017	7.7	2.5
711	Performing arts, spectator sports, & related industries	326	681 284	656 356	303 240	77 121	12 565	1.9	4.3
7111	Performing arts companies	280	487 550	469 790	210 979	54 469	9 702	1.9	5.3
71111	Theater companies & dinner theaters	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
711110	Theater companies & dinner theaters	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
7111101	Opera companies	8	D	D	D	D	h	D	D
7111102	Theater companies	127	D	D	D	D	h	D	D
71112	Dance companies	70	D	D	D	D	g	D	D
711120	Dance companies	70	D	D	D	D	g	D	D
71113	Musical groups & artists	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
711130	Musical groups & artists	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
7111301	Symphony orchestras & chamber music organizations	44	D	D	D	D	g	D	D
7111309	Other music groups & artists	24	D	D	D	D	e	D	D
71119	Other performing arts companies	7	D	D	D	D	e	D	D
711190	Other performing arts companies	7	D	D	D	D	e	D	D
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	46	193 734	186 566	92 261	22 652	2 863	2.1	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	26	183 496	176 528	89 088	21 977	2 785	.8	.7
711310	Promoters of performing arts, sports, & similar events w/facility	26	183 496	176 528	89 088	21 977	2 785	.8	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	20	10 238	10 038	3 173	675	78	25.1	18.6
711320	Promoters of performing arts, sports, & similar events w/o facil	20	10 238	10 038	3 173	675	78	25.1	18.6
712	Museums, historical sites, & similar institutions	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
7121	Museums, historical sites, & similar institutions	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
71211	Museums	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
712110	Museums	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
71212	Historical sites	17	12 370	9 593	2 454	613	91	14.6	10.5
712120	Historical sites	17	12 370	9 593	2 454	613	91	14.6	10.5
71213	Zoos & botanical gardens	12	190 277	172 846	52 490	11 798	1 682	—	—
712130	Zoos & botanical gardens	12	190 277	172 846	52 490	11 798	1 682	—	—
71219	Nature parks & other similar institutions	7	2 566	2 437	1 318	300	76	51.8	8.8
712190	Nature parks & other similar institutions	7	2 566	2 437	1 318	300	76	51.8	8.8
713	Amusement, gambling, & recreation industries	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
7139	Other amusement & recreation services	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
71391	Golf courses & country clubs	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
713910	Golf courses & country clubs	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
71394	Fitness & recreational sports centers	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
713940	Fitness & recreational sports centers	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
71399	All other amusement & recreation industries	63	48 587	45 800	18 046	3 855	706	9.4	1.1
713990	All other amusement & recreation industries	63	48 587	45 800	18 046	3 855	706	9.4	1.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Newark, NJ PMSA									
71	Arts, entertainment, & recreation	155	239 546	199 248	78 373	15 098	3 777	9.3	1.0
711	Performing arts, spectator sports, & related industries	40	84 133	53 330	19 310	3 970	750	1.6	.7
7111	Performing arts companies	34	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	22	22 256	21 693	9 509	2 122	405	1.7	.4
711110	Theater companies & dinner theaters	22	22 256	21 693	9 509	2 122	405	1.7	.4
7111102	Theater companies	21	D	D	D	D	e	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	6	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	25	31 323	27 366	9 173	2 175	480	21.8	4.9
7121	Museums, historical sites, & similar institutions	25	31 323	27 366	9 173	2 175	480	21.8	4.9
71211	Museums	16	D	D	D	D	e	D	D
712110	Museums	16	D	D	D	D	e	D	D
71212	Historical sites	6	D	D	D	D	b	D	D
712120	Historical sites	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
7139	Other amusement & recreation services	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
71391	Golf courses & country clubs	26	81 866	79 173	33 588	5 841	1 059	5.4	—
713910	Golf courses & country clubs	26	81 866	79 173	33 588	5 841	1 059	5.4	—
71394	Fitness & recreational sports centers	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
713940	Fitness & recreational sports centers	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
71399	All other amusement & recreation industries	10	7 139	7 242	2 541	495	244	6.5	1.4
713990	All other amusement & recreation industries	10	7 139	7 242	2 541	495	244	6.5	1.4
Newburgh, NY—PA PMSA									
71	Arts, entertainment, & recreation	27	16 312	13 919	5 503	1 005	331	18.2	7.4
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	11 357	10 350	4 204	737	273	17.8	9.9
7139	Other amusement & recreation services	18	11 357	10 350	4 204	737	273	17.8	9.9
71391	Golf courses & country clubs	4	D	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	10	2 659	2 330	1 225	259	178	59.3	5.2
713940	Fitness & recreational sports centers	10	2 659	2 330	1 225	259	178	59.3	5.2
Stamford—Norwalk, CT PMSA									
71	Arts, entertainment, & recreation	82	137 169	128 357	53 714	10 058	2 057	10.6	1.6
711	Performing arts, spectator sports, & related industries	14	11 125	9 974	3 708	863	392	14.1	11.6
7111	Performing arts companies	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	18	23 666	19 144	6 541	1 568	312	12.0	2.3
7121	Museums, historical sites, & similar institutions	18	23 666	19 144	6 541	1 568	312	12.0	2.3
71211	Museums	10	8 756	8 073	2 783	620	117	31.2	6.1
712110	Museums	10	8 756	8 073	2 783	620	117	31.2	6.1
71212	Historical sites	2	D	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Stamford—Norwalk, CT PMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
7139	Other amusement & recreation services	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
71391	Golf courses & country clubs	19	71 459	68 698	30 862	5 490	812	—	—
713910	Golf courses & country clubs	19	71 459	68 698	30 862	5 490	812	—	—
71394	Fitness & recreational sports centers	22	22 480	22 783	8 935	1 467	448	38.9	1.7
713940	Fitness & recreational sports centers	22	22 480	22 783	8 935	1 467	448	38.9	1.7
71399	All other amusement & recreation industries	9	8 439	7 758	3 668	670	93	16.9	.3
713990	All other amusement & recreation industries	9	8 439	7 758	3 668	670	93	16.9	.3
Trenton, NJ PMSA									
71	Arts, entertainment, & recreation	36	26 021	24 267	11 715	1 800	410	14.3	1.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
7111102	Theater companies	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	D	c	D	D
71391	Golf courses & country clubs	5	11 857	11 229	5 563	875	197	2.9	—
713910	Golf courses & country clubs	5	11 857	11 229	5 563	875	197	2.9	—
71394	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
Waterbury, CT PMSA									
71	Arts, entertainment, & recreation	16	10 634	9 595	3 952	773	293	16.0	2.2
713	Amusement, gambling, & recreation industries	10	8 758	7 750	3 358	647	250	8.1	2.7
7139	Other amusement & recreation services	10	8 758	7 750	3 358	647	250	8.1	2.7
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA									
71	Arts, entertainment, & recreation	462	D	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	85	D	D	D	D	g	D	D
7111	Performing arts companies	69	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	38	D	D	D	D	f	D	D
711110	Theater companies & dinner theaters	38	D	D	D	D	f	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	35	D	D	D	D	f	D	D
71112	Dance companies	9	D	D	D	D	e	D	D
711120	Dance companies	9	D	D	D	D	e	D	D
71113	Musical groups & artists	18	D	D	D	D	e	D	D
711130	Musical groups & artists	18	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	e	D	D
7111309	Other music groups & artists	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	108	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	108	D	D	D	D	h	D	D
71211	Museums	60	D	D	D	D	g	D	D
712110	Museums	60	D	D	D	D	g	D	D
71212	Historical sites	33	D	D	D	D	c	D	D
712120	Historical sites	33	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	11	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	11	D	D	D	D	f	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	269	D	D	D	D	i	D	D
7139	Other amusement & recreation services	269	D	D	D	D	j	D	D
71391	Golf courses & country clubs	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
713910	Golf courses & country clubs	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
71394	Fitness & recreational sports centers	181	D	D	D	D	h	D	D
713940	Fitness & recreational sports centers	181	D	D	D	D	h	D	D
71399	All other amusement & recreation industries	29	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	D	c	D	D
Atlantic–Cape May, NJ PMSA									
71	Arts, entertainment, & recreation	24	12 832	11 862	4 439	642	234	41.0	4.4
712	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
71212	Historical sites	5	D	D	D	D	b	D	D
712120	Historical sites	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA									
71	Arts, entertainment, & recreation	370	620 612	449 173	171 458	36 795	8 901	11.6	1.7
711	Performing arts, spectator sports, & related industries	71	95 224	98 732	33 054	8 428	1 374	15.8	3.8
7111	Performing arts companies	58	78 974	83 423	31 390	7 762	1 265	14.6	2.9
71111	Theater companies & dinner theaters	32	37 913	36 650	11 159	2 575	582	24.7	5.9
711110	Theater companies & dinner theaters	32	37 913	36 650	11 159	2 575	582	24.7	5.9
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	30	D	D	D	D	e	D	D
71112	Dance companies	8	D	D	D	D	e	D	D
711120	Dance companies	8	D	D	D	D	e	D	D
71113	Musical groups & artists	15	25 124	25 098	13 563	3 481	272	—	.3
711130	Musical groups & artists	15	25 124	25 098	13 563	3 481	272	—	.3
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	c	D	D
7111309	Other music groups & artists	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	16 250	15 309	1 664	666	109	21.6	8.1
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
7121	Museums, historical sites, & similar institutions	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
71211	Museums	42	D	D	D	D	g	D	D
712110	Museums	42	D	D	D	D	g	D	D
71212	Historical sites	23	6 394	5 461	1 368	336	104	58.4	6.3
712120	Historical sites	23	6 394	5 461	1 368	336	104	58.4	6.3
71213	Zoos & botanical gardens	9	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	9	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
7139	Other amusement & recreation services	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
71391	Golf courses & country clubs	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
713910	Golf courses & country clubs	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
71394	Fitness & recreational sports centers	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
713940	Fitness & recreational sports centers	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
71399	All other amusement & recreation industries	22	7 402	6 965	2 695	496	150	32.3	6.6
713990	All other amusement & recreation industries	22	7 402	6 965	2 695	496	150	32.3	6.6
Vineland–Millville–Bridgeton, NJ PMSA									
71	Arts, entertainment, & recreation	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.									
Wilmington–Newark, DE–MD PMSA									
71	Arts, entertainment, & recreation	58	104 118	102 425	34 472	7 703	1 538	4.1	4.0
711	Performing arts, spectator sports, & related industries	10	D	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	20	62 660	60 617	17 326	4 036	862	5.8	1.8
7121	Museums, historical sites, & similar institutions	20	62 660	60 617	17 326	4 036	862	5.8	1.8
71211	Museums	12	59 788	58 918	16 770	3 910	817	4.6	1.5
712110	Museums	12	59 788	58 918	16 770	3 910	817	4.6	1.5
713	Amusement, gambling, & recreation industries	28	D	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	D	f	D	D
71391	Golf courses & country clubs	6	28 051	28 816	12 990	2 717	466	–	9.4
713910	Golf courses & country clubs	6	28 051	28 816	12 990	2 717	466	–	9.4
71394	Fitness & recreational sports centers	18	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	18	D	D	D	D	b	D	D
PITTSBURGH, PA MSA									
71	Arts, entertainment, & recreation	202	331 549	279 607	104 096	20 765	5 742	10.7	1.5
711	Performing arts, spectator sports, & related industries	49	57 634	58 515	22 406	5 094	1 023	9.0	1.3
7111	Performing arts companies	34	50 161	51 713	21 480	4 900	961	.9	.5
71111	Theater companies & dinner theaters	13	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	13	D	D	D	D	e	D	D
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	11	D	D	D	D	c	D	D
71112	Dance companies	4	D	D	D	D	c	D	D
711120	Dance companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	16	27 303	27 084	13 021	2 971	537	1.2	.1
711130	Musical groups & artists	16	27 303	27 084	13 021	2 971	537	1.2	.1
7111301	Symphony orchestras & chamber music organizations	9	D	D	D	D	e	D	D
7111309	Other music groups & artists	7	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	15	7 473	6 802	926	194	62	63.2	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil	11	5 153	4 486	474	85	30	91.7	1.1
711320	Promoters of performing arts, sports, & similar events w/o facil	11	5 153	4 486	474	85	30	91.7	1.1
712	Museums, historical sites, & similar institutions	37	133 398	87 794	27 146	6 108	1 435	7.7	.2
7121	Museums, historical sites, & similar institutions	37	133 398	87 794	27 146	6 108	1 435	7.7	.2
71211	Museums	22	D	D	D	D	g	D	D
712110	Museums	22	D	D	D	D	g	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	116	140 517	133 298	54 544	9 563	3 284	14.2	2.8
7139	Other amusement & recreation services	116	140 517	133 298	54 544	9 563	3 284	14.2	2.8
71391	Golf courses & country clubs	46	118 586	113 315	45 208	7 739	2 395	10.0	2.3
713910	Golf courses & country clubs	46	118 586	113 315	45 208	7 739	2 395	10.0	2.3
71394	Fitness & recreational sports centers	61	18 462	16 965	8 219	1 623	792	38.3	5.9
713940	Fitness & recreational sports centers	61	18 462	16 965	8 219	1 623	792	38.3	5.9
71399	All other amusement & recreation industries	9	3 469	3 018	1 117	201	97	29.2	2.4
713990	All other amusement & recreation industries	9	3 469	3 018	1 117	201	97	29.2	2.4
READING, PA MSA									
71	Arts, entertainment, & recreation	39	13 405	12 552	4 835	790	327	48.2	13.2
711	Performing arts, spectator sports, & related industries	4	1 750	1 492	570	174	150	12.0	–
712	Museums, historical sites, & similar institutions	5	1 447	1 197	292	75	19	98.4	1.6
7121	Museums, historical sites, & similar institutions	5	1 447	1 197	292	75	19	98.4	1.6
713	Amusement, gambling, & recreation industries	30	10 208	9 863	3 973	541	158	47.3	17.1
7139	Other amusement & recreation services	30	10 208	9 863	3 973	541	158	47.3	17.1
71391	Golf courses & country clubs	2	D	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	20	2 431	2 386	987	53	10	80.3	17.2
713940	Fitness & recreational sports centers	20	2 431	2 386	987	53	10	80.3	17.2
71399	All other amusement & recreation industries	8	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SCRANTON–WILKES–BARRE–HAZLETON, PA MSA									
71	Arts, entertainment, & recreation	37	32 079	30 414	10 708	1 786	756	8.8	8.6
711	Performing arts, spectator sports, & related industries	9	11 990	10 951	2 869	503	126	—	.3
7111	Performing arts companies	4	D	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	21	19 235	18 640	7 519	1 215	594	10.5	13.9
7139	Other amusement & recreation services	21	19 235	18 640	7 519	1 215	594	10.5	13.9
71391	Golf courses & country clubs	9	14 457	14 002	5 361	750	315	8.2	18.0
713910	Golf courses & country clubs	9	14 457	14 002	5 361	750	315	8.2	18.0
71394	Fitness & recreational sports centers	11	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	11	D	D	D	D	e	D	D
SHARON, PA MSA									
71	Arts, entertainment, & recreation	8	5 627	5 302	2 125	393	152	58.8	5.8
713	Amusement, gambling, & recreation industries	6	D	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	D	c	D	D
STATE COLLEGE, PA MSA									
71	Arts, entertainment, & recreation	12	6 309	5 829	2 250	370	183	21.1	—
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	4 255	4 198	1 796	305	164	13.5	—
7139	Other amusement & recreation services	5	4 255	4 198	1 796	305	164	13.5	—
WILLIAMSPORT, PA MSA									
71	Arts, entertainment, & recreation	12	4 900	4 985	2 316	446	197	20.5	10.2
713	Amusement, gambling, & recreation industries	9	3 841	3 963	2 161	421	189	15.6	2.0
7139	Other amusement & recreation services	9	3 841	3 963	2 161	421	189	15.6	2.0
71394	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
YORK, PA MSA									
71	Arts, entertainment, & recreation	21	13 345	13 184	4 497	1 039	328	7.1	5.3
711	Performing arts, spectator sports, & related industries	7	6 431	6 585	1 309	265	94	—	.5
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	6 107	5 832	2 741	625	205	12.2	10.4
7139	Other amusement & recreation services	8	6 107	5 832	2 741	625	205	12.2	10.4
71394	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	176	D	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	27	D	D	D	D	c	D	D
7111	Performing arts companies	12	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	15	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	6 520	6 271	616	48	42	17.6	38.0
711320	Promoters of performing arts, sports, & similar events w/o facil	14	6 520	6 271	616	48	42	17.6	38.0
712	Museums, historical sites, & similar institutions	35	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	35	D	D	D	D	b	D	D
71212	Historical sites	13	1 509	1 200	444	62	30	46.8	3.0
712120	Historical sites	13	1 509	1 200	444	62	30	46.8	3.0
713	Amusement, gambling, & recreation industries	114	56 263	53 342	21 127	3 435	1 662	46.0	6.4
7139	Other amusement & recreation services	114	56 263	53 342	21 127	3 435	1 662	46.0	6.4
71391	Golf courses & country clubs	46	40 295	38 825	15 114	2 246	893	43.1	5.4
713910	Golf courses & country clubs	46	40 295	38 825	15 114	2 246	893	43.1	5.4
71394	Fitness & recreational sports centers	49	14 135	12 835	5 465	1 079	719	53.7	4.4
713940	Fitness & recreational sports centers	49	14 135	12 835	5 465	1 079	719	53.7	4.4
71399	All other amusement & recreation industries	19	1 833	1 682	548	110	50	50.4	43.0
713990	All other amusement & recreation industries	19	1 833	1 682	548	110	50	50.4	43.0

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, PA								
71	Arts, entertainment, & recreation	28	12 247	2 938	397	247	31.1	2.0
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	9 268	2 563	353	163	35.8	2.4
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71391	Golf courses & country clubs	5	5 585	1 579	201	77	22.3	—
713910	Golf courses & country clubs	5	5 585	1 579	201	77	22.3	—
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
ALLEGHENY COUNTY, PA								
71	Arts, entertainment, & recreation	325	374 496	168 595	32 473	5 321	9.3	5.7
711	Performing arts, spectator sports, & related industries	71	213 296	121 711	23 192	1 982	3.0	3.1
7111	Performing arts companies	16	D	D	D	b	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	8	176 417	109 802	19 892	931	.5	—
71121	Spectator sports	8	176 417	109 802	19 892	931	.5	—
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	15	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	17 626	2 146	473	408	1.8	34.5
711320	Promoters of performing arts, sports, & similar events w/o facil	11	17 626	2 146	473	408	1.8	34.5
7115	Independent artists, writers, & performers	23	4 756	1 292	295	70	57.8	2.8
71151	Independent artists, writers, & performers	23	4 756	1 292	295	70	57.8	2.8
711510	Independent artists, writers, & performers	23	4 756	1 292	295	70	57.8	2.8
713	Amusement, gambling, & recreation industries	254	161 200	46 884	9 281	3 339	17.7	9.3
7131	Amusement parks & arcades	17	25 828	9 556	1 111	237	1.6	.5
71311	Amusement & theme parks	3	D	D	D	c	D	D
713110	Amusement & theme parks	3	D	D	D	c	D	D
71312	Amusement arcades	14	D	D	D	c	D	D
713120	Amusement arcades	14	D	D	D	c	D	D
7139	Other amusement & recreation services	234	135 048	37 253	8 156	3 096	20.6	11.0
71391	Golf courses & country clubs	27	24 929	8 319	1 364	521	13.5	1.6
713910	Golf courses & country clubs	27	24 929	8 319	1 364	521	13.5	1.6
71393	Marinas	6	3 121	505	110	22	34.4	—
713930	Marinas	6	3 121	505	110	22	34.4	—
71394	Fitness & recreational sports centers	86	52 528	14 162	3 266	1 447	21.2	10.5
713940	Fitness & recreational sports centers	86	52 528	14 162	3 266	1 447	21.2	10.5
7139404	Ice skating rinks	5	D	D	D	c	D	D
71395	Bowling centers	39	13 567	4 518	1 373	586	22.7	16.4
713950	Bowling centers	39	13 567	4 518	1 373	586	22.7	16.4
71399	All other amusement & recreation industries	76	40 903	9 749	2 043	520	22.3	16.4
713990	All other amusement & recreation industries	76	40 903	9 749	2 043	520	22.3	16.4
7139904	Miniature golf courses	6	2 429	654	85	37	32.2	—
7139905	Coin-operated amusement devices (except slot machine operation)	37	27 369	7 074	1 576	314	20.4	20.2
ARMSTRONG COUNTY, PA								
71	Arts, entertainment, & recreation	14	3 029	1 111	264	100	49.1	18.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
BEAVER COUNTY, PA								
71	Arts, entertainment, & recreation	40	11 741	3 482	485	337	44.7	2.0
713	Amusement, gambling, & recreation industries	36	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	11	7 520	2 647	325	224	28.7	1.3
713910	Golf courses & country clubs	11	7 520	2 647	325	224	28.7	1.3
BEDFORD COUNTY, PA								
71	Arts, entertainment, & recreation	6	2 237	619	73	35	100.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BERKS COUNTY, PA								
71	Arts, entertainment, & recreation	110	171 879	24 323	5 038	1 906	8.5	1.7
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	95	133 808	17 384	3 797	1 775	7.9	1.6
7132	Gambling industries	11	D	D	D	c	D	D
71329	Other gambling industries	11	D	D	D	c	D	D
713290	Other gambling industries	11	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	11	D	D	D	c	D	D
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	17	15 280	5 331	934	330	9.3	2.6
713910	Golf courses & country clubs	17	15 280	5 331	934	330	9.3	2.6
71394	Fitness & recreational sports centers	37	14 845	5 470	1 267	567	23.5	3.4
713940	Fitness & recreational sports centers	37	14 845	5 470	1 267	567	23.5	3.4
71395	Bowling centers	5	4 458	1 731	394	168	9.2	—
713950	Bowling centers	5	4 458	1 731	394	168	9.2	—
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
BLAIR COUNTY, PA								
71	Arts, entertainment, & recreation	33	14 409	3 426	558	380	41.8	5.2
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7131	Amusement parks & arcades	4	6 714	1 194	102	115	18.1	—
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	2 596	846	186	145	91.6	8.4
713940	Fitness & recreational sports centers	11	2 596	846	186	145	91.6	8.4
BRADFORD COUNTY, PA								
71	Arts, entertainment, & recreation	8	1 837	281	65	35	99.3	.7
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BUCKS COUNTY, PA								
71	Arts, entertainment, & recreation	185	206 010	51 507	10 902	3 586	12.2	3.9
711	Performing arts, spectator sports, & related industries	46	105 671	24 678	5 814	1 261	2.4	2.1
7111	Performing arts companies	10	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	g	D	D
71121	Spectator sports	7	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112123	Horse racetrack operation	1	D	D	D	g	D	D
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	139	100 339	26 829	5 088	2 325	22.5	5.8
7131	Amusement parks & arcades	8	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7139	Other amusement & recreation services	128	D	D	D	g	D	D
71391	Golf courses & country clubs	14	19 364	7 291	1 334	397	1.5	4.7
713910	Golf courses & country clubs	14	19 364	7 291	1 334	397	1.5	4.7
71394	Fitness & recreational sports centers	67	36 349	9 700	2 056	1 004	42.7	1.6
713940	Fitness & recreational sports centers	67	36 349	9 700	2 056	1 004	42.7	1.6
71395	Bowling centers	12	6 918	1 884	492	163	26.3	21.5
713950	Bowling centers	12	6 918	1 884	492	163	26.3	21.5
71399	All other amusement & recreation industries	34	D	D	D	c	D	D
713990	All other amusement & recreation industries	34	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	D	D	D	b	D	D
BUTLER COUNTY, PA								
71	Arts, entertainment, & recreation	40	14 138	3 869	642	266	34.1	15.3
711	Performing arts, spectator sports, & related industries	4	2 076	376	46	14	13.4	24.8
713	Amusement, gambling, & recreation industries	36	12 062	3 493	596	252	37.6	13.7
7139	Other amusement & recreation services	34	D	D	D	c	D	D
71391	Golf courses & country clubs	15	6 888	2 092	249	64	21.6	14.8
713910	Golf courses & country clubs	15	6 888	2 092	249	64	21.6	14.8
71394	Fitness & recreational sports centers	7	1 948	580	151	91	99.4	.6
713940	Fitness & recreational sports centers	7	1 948	580	151	91	99.4	.6

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMBRIA COUNTY, PA								
71	Arts, entertainment, & recreation	32	7 277	2 029	416	162	32.2	8.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	c	D	D
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	2 437	644	160	50	19.9	—
713990	All other amusement & recreation industries	8	2 437	644	160	50	19.9	—
CAMERON COUNTY, PA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
CARBON COUNTY, PA								
71	Arts, entertainment, & recreation	17	17 529	5 087	1 990	792	39.4	2.2
713	Amusement, gambling, & recreation industries	14	16 954	5 026	1 987	789	38.7	1.0
7139	Other amusement & recreation services	14	16 954	5 026	1 987	789	38.7	1.0
71394	Fitness & recreational sports centers	4	1 582	951	94	88	24.7	—
713940	Fitness & recreational sports centers	4	1 582	951	94	88	24.7	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
CENTRE COUNTY, PA								
71	Arts, entertainment, & recreation	39	14 006	3 878	850	487	24.0	6.2
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	10 037	2 612	630	445	30.8	8.7
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	2 823	899	188	183	52.5	6.2
713940	Fitness & recreational sports centers	12	2 823	899	188	183	52.5	6.2
71399	All other amusement & recreation industries	9	D	D	D	c	D	D
713990	All other amusement & recreation industries	9	D	D	D	c	D	D
CHESTER COUNTY, PA								
71	Arts, entertainment, & recreation	96	52 937	14 438	2 741	999	33.4	10.4
711	Performing arts, spectator sports, & related industries	32	11 226	2 939	796	199	24.5	31.8
7111	Performing arts companies	7	3 324	905	226	64	10.0	18.3
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	64	41 711	11 499	1 945	800	35.8	4.6
7139	Other amusement & recreation services	59	39 282	11 009	1 832	749	35.3	4.1
71391	Golf courses & country clubs	11	18 398	5 377	849	279	15.2	—
713910	Golf courses & country clubs	11	18 398	5 377	849	279	15.2	—
71394	Fitness & recreational sports centers	29	13 205	4 128	747	340	33.3	7.7
713940	Fitness & recreational sports centers	29	13 205	4 128	747	340	33.3	7.7
71399	All other amusement & recreation industries	17	D	D	D	c	D	D
713990	All other amusement & recreation industries	17	D	D	D	c	D	D
CLARION COUNTY, PA								
71	Arts, entertainment, & recreation	7	1 544	394	43	20	86.5	—
713	Amusement, gambling, & recreation industries	7	1 544	394	43	20	86.5	—
7139	Other amusement & recreation services	6	D	D	D	b	D	D
CLEARFIELD COUNTY, PA								
71	Arts, entertainment, & recreation	11	5 474	1 462	321	67	55.9	1.3
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	b	D	D
CLINTON COUNTY, PA								
71	Arts, entertainment, & recreation	6	1 040	72	15	11	75.2	1.9
COLUMBIA COUNTY, PA								
71	Arts, entertainment, & recreation	24	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CRAWFORD COUNTY, PA								
71	Arts, entertainment, & recreation	28	8 058	2 079	305	179	43.9	5.9
713	Amusement, gambling, & recreation industries	28	8 058	2 079	305	179	43.9	5.9
7139	Other amusement & recreation services	27	D	D	D	c	D	D
CUMBERLAND COUNTY, PA								
71	Arts, entertainment, & recreation	54	30 233	9 172	1 879	801	30.7	3.0
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	43	25 307	7 539	1 549	651	34.6	3.4
7131	Amusement parks & arcades	5	D	D	D	b	D	D
7139	Other amusement & recreation services	38	D	D	D	f	D	D
71394	Fitness & recreational sports centers	20	6 669	1 958	504	330	15.2	11.4
713940	Fitness & recreational sports centers	20	6 669	1 958	504	330	15.2	11.4
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	11	7 861	2 910	517	100	30.5	1.4
713990	All other amusement & recreation industries	11	7 861	2 910	517	100	30.5	1.4
DAUPHIN COUNTY, PA								
71	Arts, entertainment, & recreation	74	147 949	37 732	7 856	1 801	4.7	7.5
711	Performing arts, spectator sports, & related industries	9	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	64	108 906	30 000	5 954	1 380	5.6	10.1
7131	Amusement parks & arcades	4	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	57	D	D	D	f	D	D
71391	Golf courses & country clubs	9	12 864	3 674	813	177	6.5	11.6
713910	Golf courses & country clubs	9	12 864	3 674	813	177	6.5	11.6
71394	Fitness & recreational sports centers	21	9 095	2 961	721	344	18.6	1.9
713940	Fitness & recreational sports centers	21	9 095	2 961	721	344	18.6	1.9
71399	All other amusement & recreation industries	22	D	D	D	b	D	D
713990	All other amusement & recreation industries	22	D	D	D	b	D	D
DELAWARE COUNTY, PA								
71	Arts, entertainment, & recreation	119	64 940	18 630	4 121	1 363	29.9	23.1
711	Performing arts, spectator sports, & related industries	31	15 417	2 794	758	147	43.5	14.3
7111	Performing arts companies	5	2 728	868	380	99	11.0	—
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7115	Independent artists, writers, & performers	13	7 186	964	171	19	79.4	1.5
71151	Independent artists, writers, & performers	13	7 186	964	171	19	79.4	1.5
711510	Independent artists, writers, & performers	13	7 186	964	171	19	79.4	1.5
713	Amusement, gambling, & recreation industries	87	D	D	D	g	D	D
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	45	25 170	7 508	1 559	661	28.7	32.8
713940	Fitness & recreational sports centers	45	25 170	7 508	1 559	661	28.7	32.8
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	3 042	386	88	22	62.5	—
ELK COUNTY, PA								
71	Arts, entertainment, & recreation	7	2 548	572	88	35	12.8	39.8
713	Amusement, gambling, & recreation industries	7	2 548	572	88	35	12.8	39.8
7139	Other amusement & recreation services	7	2 548	572	88	35	12.8	39.8

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ERIE COUNTY, PA								
71	Arts, entertainment, & recreation	77	38 395	11 688	2 271	776	38.3	2.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
7112	Spectator sports	5	6 436	1 648	307	49	4.2	—
71121	Spectator sports	5	6 436	1 648	307	49	4.2	—
7115	Independent artists, writers, & performers	2	D	D	D	b	D	D
71151	Independent artists, writers, & performers	2	D	D	D	b	D	D
711510	Independent artists, writers, & performers	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	66	25 766	7 344	1 311	655	37.8	3.7
7131	Amusement parks & arcades	8	7 247	2 140	285	105	14.6	—
7139	Other amusement & recreation services	58	18 519	5 204	1 026	550	46.8	5.2
71391	Golf courses & country clubs	14	5 184	1 490	108	29	73.2	5.4
713910	Golf courses & country clubs	14	5 184	1 490	108	29	73.2	5.4
71394	Fitness & recreational sports centers	18	6 033	1 970	498	338	21.6	1.2
713940	Fitness & recreational sports centers	18	6 033	1 970	498	338	21.6	1.2
71395	Bowling centers	11	3 281	679	210	113	65.3	5.3
713950	Bowling centers	11	3 281	679	210	113	65.3	5.3
71399	All other amusement & recreation industries	12	3 433	979	203	67	37.8	7.7
713990	All other amusement & recreation industries	12	3 433	979	203	67	37.8	7.7
FAYETTE COUNTY, PA								
71	Arts, entertainment, & recreation	36	8 323	2 049	252	151	49.8	14.7
713	Amusement, gambling, & recreation industries	33	D	D	D	c	D	D
7139	Other amusement & recreation services	29	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 507	307	38	35	57.2	40.4
713940	Fitness & recreational sports centers	6	1 507	307	38	35	57.2	40.4
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
FOREST COUNTY, PA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
FRANKLIN COUNTY, PA								
71	Arts, entertainment, & recreation	39	23 085	6 273	1 918	482	9.6	1.4
711	Performing arts, spectator sports, & related industries	8	2 194	648	103	123	—	3.8
713	Amusement, gambling, & recreation industries	31	20 891	5 625	1 815	359	10.6	1.2
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	1 614	580	158	83	37.7	15.1
713940	Fitness & recreational sports centers	11	1 614	580	158	83	37.7	15.1
FULTON COUNTY, PA								
71	Arts, entertainment, & recreation	3	449	221	51	8	D	—
GREENE COUNTY, PA								
71	Arts, entertainment, & recreation	6	644	133	19	12	92.9	—
HUNTINGDON COUNTY, PA								
71	Arts, entertainment, & recreation	9	3 294	1 110	330	66	28.3	1.9
713	Amusement, gambling, & recreation industries	5	1 986	494	111	24	31.5	—
7139	Other amusement & recreation services	5	1 986	494	111	24	31.5	—
INDIANA COUNTY, PA								
71	Arts, entertainment, & recreation	19	6 065	1 491	221	182	39.1	.1
713	Amusement, gambling, & recreation industries	14	5 019	1 387	217	134	28.4	—
7139	Other amusement & recreation services	13	D	D	D	c	D	D
JEFFERSON COUNTY, PA								
71	Arts, entertainment, & recreation	11	1 660	331	23	9	62.8	—
JUNIATA COUNTY, PA								
71	Arts, entertainment, & recreation	5	1 126	212	25	9	83.7	6.4

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LACKAWANNA COUNTY, PA								
71	Arts, entertainment, & recreation	58	17 663	4 285	801	350	41.0	5.1
711	Performing arts, spectator sports, & related industries	7	2 697	722	46	21	7.6	10.3
713	Amusement, gambling, & recreation industries	51	14 966	3 563	755	329	47.0	4.1
7139	Other amusement & recreation services	46	12 771	2 984	642	254	49.6	4.9
71394	Fitness & recreational sports centers	15	3 462	853	225	102	41.1	5.8
713940	Fitness & recreational sports centers	15	3 462	853	225	102	41.1	5.8
71395	Bowling centers	8	3 709	1 067	281	110	29.1	—
713950	Bowling centers	8	3 709	1 067	281	110	29.1	—
71399	All other amusement & recreation industries	15	3 902	630	120	37	64.0	1.5
713990	All other amusement & recreation industries	15	3 902	630	120	37	64.0	1.5
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	D	D	D	b	D	D
LANCASTER COUNTY, PA								
71	Arts, entertainment, & recreation	110	72 397	23 763	4 625	1 565	20.7	4.3
711	Performing arts, spectator sports, & related industries	26	34 228	11 912	2 186	429	12.1	—
7111	Performing arts companies	10	23 499	8 661	1 804	295	7.0	—
71111	Theater companies & dinner theaters	5	D	D	D	e	D	D
711110	Theater companies & dinner theaters	5	D	D	D	e	D	D
7111102	Theater companies	4	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	5 178	2 432	218	63	5.8	—
713	Amusement, gambling, & recreation industries	80	37 541	11 687	2 410	1 118	28.7	8.3
7131	Amusement parks & arcades	5	5 265	1 406	198	85	9.3	—
7139	Other amusement & recreation services	75	32 276	10 281	2 212	1 033	31.8	9.6
71391	Golf courses & country clubs	10	5 984	2 104	461	70	8.7	.2
713910	Golf courses & country clubs	10	5 984	2 104	461	70	8.7	.2
71394	Fitness & recreational sports centers	37	11 815	3 787	891	575	46.8	26.0
713940	Fitness & recreational sports centers	37	11 815	3 787	891	575	46.8	26.0
71395	Bowling centers	8	5 730	2 052	424	184	31.9	—
713950	Bowling centers	8	5 730	2 052	424	184	31.9	—
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
LAWRENCE COUNTY, PA								
71	Arts, entertainment, & recreation	30	15 672	2 648	444	259	56.5	5.7
713	Amusement, gambling, & recreation industries	25	14 742	2 561	430	244	54.8	5.9
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	8 859	1 134	253	74	52.3	4.2
713990	All other amusement & recreation industries	9	8 859	1 134	253	74	52.3	4.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	a	D	D
LEBANON COUNTY, PA								
71	Arts, entertainment, & recreation	27	10 231	2 439	393	166	44.5	2.8
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	2 965	656	134	26	19.6	—
713990	All other amusement & recreation industries	6	2 965	656	134	26	19.6	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEHIGH COUNTY, PA								
71	Arts, entertainment, & recreation	82	82 359	18 502	3 188	1 180	12.5	5.0
711	Performing arts, spectator sports, & related industries	11	1 726	429	73	26	13.1	58.2
713	Amusement, gambling, & recreation industries	71	80 633	18 073	3 115	1 154	12.4	3.8
7131	Amusement parks & arcades	6	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	c	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71391	Golf courses & country clubs	12	10 205	2 473	348	112	55.0	6.3
713910	Golf courses & country clubs	12	10 205	2 473	348	112	55.0	6.3
71394	Fitness & recreational sports centers	19	8 389	2 980	766	325	19.0	3.8
713940	Fitness & recreational sports centers	19	8 389	2 980	766	325	19.0	3.8
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	D	D	D	b	D	D
LUZERNE COUNTY, PA								
71	Arts, entertainment, & recreation	60	55 183	11 346	2 293	899	11.1	.7
711	Performing arts, spectator sports, & related industries	10	19 779	3 688	669	230	4.8	—
7111	Performing arts companies	5	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	50	35 404	7 658	1 624	669	14.5	1.1
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	46	D	D	D	e	D	D
71391	Golf courses & country clubs	12	9 091	3 245	457	276	29.5	1.9
713910	Golf courses & country clubs	12	9 091	3 245	457	276	29.5	1.9
71394	Fitness & recreational sports centers	13	3 639	920	202	107	38.4	.7
713940	Fitness & recreational sports centers	13	3 639	920	202	107	38.4	.7
71395	Bowling centers	8	D	D	D	b	D	D
713950	Bowling centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
LYCOMING COUNTY, PA								
71	Arts, entertainment, & recreation	18	6 838	1 276	299	145	34.1	6.2
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7131	Amusement parks & arcades	5	3 264	426	114	57	19.3	—
71312	Amusement arcades	5	3 264	426	114	57	19.3	—
713120	Amusement arcades	5	3 264	426	114	57	19.3	—
7139	Other amusement & recreation services	12	D	D	D	b	D	D
MC KEAN COUNTY, PA								
71	Arts, entertainment, & recreation	5	1 644	353	77	16	98.5	—
713	Amusement, gambling, & recreation industries	5	1 644	353	77	16	98.5	—
7139	Other amusement & recreation services	5	1 644	353	77	16	98.5	—
MERCER COUNTY, PA								
71	Arts, entertainment, & recreation	36	8 354	2 053	367	188	48.6	17.9
713	Amusement, gambling, & recreation industries	30	7 834	1 931	345	180	51.2	14.5
7139	Other amusement & recreation services	28	D	D	D	c	D	D
MIFFLIN COUNTY, PA								
71	Arts, entertainment, & recreation	4	1 334	361	86	16	18.2	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONROE COUNTY, PA								
71	Arts, entertainment, & recreation	48	57 613	15 140	5 378	2 494	8.8	1.3
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	g	D	D
7139	Other amusement & recreation services	37	D	D	D	g	D	D
71391	Golf courses & country clubs	10	6 340	2 094	315	63	32.1	4.5
713910	Golf courses & country clubs	10	6 340	2 094	315	63	32.1	4.5
71392	Skiing facilities	4	30 233	9 685	4 394	2 246	—	—
713920	Skiing facilities	4	30 233	9 685	4 394	2 246	—	—
71394	Fitness & recreational sports centers	8	2 316	710	175	71	9.8	5.3
713940	Fitness & recreational sports centers	8	2 316	710	175	71	9.8	5.3
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
MONTGOMERY COUNTY, PA								
71	Arts, entertainment, & recreation	226	136 952	44 666	9 259	2 954	26.9	4.6
711	Performing arts, spectator sports, & related industries	68	33 234	9 892	2 050	298	16.8	3.4
7111	Performing arts companies	19	D	D	D	c	D	D
71113	Musical groups & artists	11	6 197	1 346	189	30	9.1	.4
711130	Musical groups & artists	11	6 197	1 346	189	30	9.1	.4
7111309	Other music groups & artists	11	6 197	1 346	189	30	9.1	.4
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	b	D	D
7112	Spectator sports	9	D	D	D	a	D	D
71121	Spectator sports	9	D	D	D	a	D	D
711219	Other spectator sports	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	26	D	D	D	b	D	D
71151	Independent artists, writers, & performers	26	D	D	D	b	D	D
711510	Independent artists, writers, & performers	26	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	158	103 718	34 774	7 209	2 656	30.2	5.0
7131	Amusement parks & arcades	9	3 055	886	205	109	42.9	16.6
71312	Amusement arcades	9	3 055	886	205	109	42.9	16.6
713120	Amusement arcades	9	3 055	886	205	109	42.9	16.6
7139	Other amusement & recreation services	149	100 663	33 888	7 004	2 547	29.8	4.6
71391	Golf courses & country clubs	34	43 171	14 948	2 630	1 039	26.0	1.5
713910	Golf courses & country clubs	34	43 171	14 948	2 630	1 039	26.0	1.5
71394	Fitness & recreational sports centers	77	39 682	13 473	3 148	1 226	34.8	5.6
713940	Fitness & recreational sports centers	77	39 682	13 473	3 148	1 226	34.8	5.6
7139405	Roller skating rinks	4	1 673	372	111	81	70.0	—
71395	Bowling centers	7	6 554	1 736	412	129	4.9	3.3
713950	Bowling centers	7	6 554	1 736	412	129	4.9	3.3
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	3 538	909	207	40	72.8	12.0
MONTOUR COUNTY, PA								
71	Arts, entertainment, & recreation	4	1 326	206	38	18	87.0	13.0
NORTHAMPTON COUNTY, PA								
71	Arts, entertainment, & recreation	45	31 969	10 447	2 053	334	21.2	4.0
711	Performing arts, spectator sports, & related industries	12	17 285	6 245	1 277	56	8.1	2.3
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
711219	Other spectator sports	4	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	33	14 684	4 202	776	278	36.6	6.0
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71391	Golf courses & country clubs	6	5 518	1 546	189	80	24.8	—
713910	Golf courses & country clubs	6	5 518	1 546	189	80	24.8	—
71394	Fitness & recreational sports centers	9	2 976	785	202	105	30.4	25.7
713940	Fitness & recreational sports centers	9	2 976	785	202	105	30.4	25.7
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
NORTHUMBERLAND COUNTY, PA								
71	Arts, entertainment, & recreation	16	22 056	9 995	931	181	7.8	.8
713	Amusement, gambling, & recreation industries	16	22 056	9 995	931	181	7.8	.8
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
PERRY COUNTY, PA								
71	Arts, entertainment, & recreation	6	547	118	12	14	75.7	24.3
PHILADELPHIA COUNTY, PA								
71	Arts, entertainment, & recreation	160	413 729	224 102	53 124	4 595	8.2	3.5
711	Performing arts, spectator sports, & related industries	57	353 092	208 564	49 604	3 124	6.7	2.1
7111	Performing arts companies	15	D	D	D	b	D	D
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	f	D	D
71121	Spectator sports	6	D	D	D	f	D	D
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	9	71 463	19 847	5 415	2 181	26.3	9.8
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	g	D	D
7115	Independent artists, writers, & performers	22	4 611	1 694	354	61	68.2	4.9
71151	Independent artists, writers, & performers	22	4 611	1 694	354	61	68.2	4.9
711510	Independent artists, writers, & performers	22	4 611	1 694	354	61	68.2	4.9
713	Amusement, gambling, & recreation industries	103	60 637	15 538	3 520	1 471	16.8	11.7
7139	Other amusement & recreation services	93	57 286	14 658	3 356	1 382	17.3	10.4
71391	Golf courses & country clubs	10	D	D	D	e	D	D
713910	Golf courses & country clubs	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	53	35 588	9 142	2 154	842	17.1	13.2
713940	Fitness & recreational sports centers	53	35 588	9 142	2 154	842	17.1	13.2
7139405	Roller skating rinks	3	2 899	761	213	147	D	-
71395	Bowling centers	11	7 272	2 036	513	191	11.9	12.1
713950	Bowling centers	11	7 272	2 036	513	191	11.9	12.1
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
PIKE COUNTY, PA								
71	Arts, entertainment, & recreation	14	5 760	1 666	341	162	30.9	14.4
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
POTTER COUNTY, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SCHUYLKILL COUNTY, PA								
71	Arts, entertainment, & recreation	30	9 323	2 831	397	220	53.6	6.4
713	Amusement, gambling, & recreation industries	27	8 297	2 697	381	211	51.4	7.2
7139	Other amusement & recreation services	23	7 773	2 591	356	196	54.0	7.7
SNYDER COUNTY, PA								
71	Arts, entertainment, & recreation	16	2 950	615	122	60	56.6	26.8
713	Amusement, gambling, & recreation industries	13	2 151	468	69	53	58.7	26.8
7139	Other amusement & recreation services	12	D	D	D	b	D	D
SOMERSET COUNTY, PA								
71	Arts, entertainment, & recreation	27	7 905	2 402	404	166	67.7	3.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
SULLIVAN COUNTY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SUSQUEHANNA COUNTY, PA								
71	Arts, entertainment, & recreation	8	1 400	229	29	20	55.2	—
TIOGA COUNTY, PA								
71	Arts, entertainment, & recreation	8	3 166	787	121	51	58.5	6.7
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
UNION COUNTY, PA								
71	Arts, entertainment, & recreation	4	891	191	50	29	53.0	—
VENANGO COUNTY, PA								
71	Arts, entertainment, & recreation	13	2 362	567	98	46	35.4	18.5
WARREN COUNTY, PA								
71	Arts, entertainment, & recreation	9	2 373	660	70	31	89.6	3.4
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
WASHINGTON COUNTY, PA								
71	Arts, entertainment, & recreation	70	106 810	18 096	4 047	1 225	13.8	16.2
711	Performing arts, spectator sports, & related industries	25	87 741	12 127	3 239	838	8.8	18.3
7111	Performing arts companies	4	D	D	D	a	D	D
71119	Other performing arts companies	2	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	a	D	D
7112	Spectator sports	18	D	D	D	f	D	D
71121	Spectator sports	18	D	D	D	f	D	D
711212	Racetacks	6	D	D	D	f	D	D
7112123	Horse racetrack operation	4	D	D	D	f	D	D
711219	Other spectator sports	12	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	45	19 069	5 969	808	387	36.7	6.3
7139	Other amusement & recreation services	42	D	D	D	e	D	D
71391	Golf courses & country clubs	12	9 018	3 202	273	85	28.4	3.0
713910	Golf courses & country clubs	12	9 018	3 202	273	85	28.4	3.0
71394	Fitness & recreational sports centers	14	3 187	951	234	141	83.2	16.8
713940	Fitness & recreational sports centers	14	3 187	951	234	141	83.2	16.8
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
WAYNE COUNTY, PA								
71	Arts, entertainment, & recreation	23	7 953	2 137	648	297	23.0	2.5
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
WESTMORELAND COUNTY, PA								
71	Arts, entertainment, & recreation	116	47 668	12 972	2 273	967	31.6	4.1
711	Performing arts, spectator sports, & related industries	12	3 219	939	97	41	41.9	1.3
713	Amusement, gambling, & recreation industries	104	44 449	12 033	2 176	926	30.8	4.3
7131	Amusement parks & arcades	6	8 522	1 414	332	105	7.1	—
7139	Other amusement & recreation services	95	35 710	10 587	1 836	808	36.7	4.7
71391	Golf courses & country clubs	30	20 294	6 086	826	339	27.2	2.0
713910	Golf courses & country clubs	30	20 294	6 086	826	339	27.2	2.0
71394	Fitness & recreational sports centers	22	5 094	1 600	330	216	15.4	10.3
713940	Fitness & recreational sports centers	22	5 094	1 600	330	216	15.4	10.3
71395	Bowling centers	13	3 427	937	267	116	39.5	21.9
713950	Bowling centers	13	3 427	937	267	116	39.5	21.9
71399	All other amusement & recreation industries	28	D	D	D	c	D	D
713990	All other amusement & recreation industries	28	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	4 892	1 513	367	88	83.5	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WYOMING COUNTY, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
YORK COUNTY, PA								
71	Arts, entertainment, & recreation	90	44 049	13 316	2 997	1 352	31.6	2.1
711	Performing arts, spectator sports, & related industries	15	5 311	1 073	171	115	19.2	.5
713	Amusement, gambling, & recreation industries	75	38 738	12 243	2 826	1 237	33.3	2.3
7139	Other amusement & recreation services	71	37 794	11 978	2 761	1 189	34.1	2.4
71391	Golf courses & country clubs	18	18 861	6 379	1 096	370	36.7	1.3
713910	Golf courses & country clubs	18	18 861	6 379	1 096	370	36.7	1.3
71394	Fitness & recreational sports centers	23	6 347	1 875	459	288	52.6	.9
713940	Fitness & recreational sports centers	23	6 347	1 875	459	288	52.6	.9
71395	Bowling centers	13	4 756	1 410	358	139	17.2	4.9
713950	Bowling centers	13	4 756	1 410	358	139	17.2	4.9
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABINGTON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	18	10 060	3 774	761	250	11.0	8.7
711	Performing arts, spectator sports, & related industries	9	4 065	1 216	287	57	20.2	2.3
713	Amusement, gambling, & recreation industries	9	5 995	2 558	474	193	4.8	13.0
7139	Other amusement & recreation services	7	D	D	D	c	D	D
AKRON, PA								
71	Arts, entertainment, & recreation	3	1 474	555	134	62	D	—
ALIQUIPPA, PA								
71	Arts, entertainment, & recreation	5	1 263	164	27	10	66.2	7.0
ALLENTOWN, PA								
71	Arts, entertainment, & recreation	25	10 456	3 071	699	225	30.5	6.3
713	Amusement, gambling, & recreation industries	22	10 183	2 943	679	223	31.3	5.5
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	2 892	866	231	109	45.1	.7
713940	Fitness & recreational sports centers	9	2 892	866	231	109	45.1	.7
71399	All other amusement & recreation industries	5	3 688	881	197	38	—	12.0
713990	All other amusement & recreation industries	5	3 688	881	197	38	—	12.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
ALTOONA, PA								
71	Arts, entertainment, & recreation	20	6 241	1 922	428	245	65.2	10.1
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
AMBLER, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
AMBRIDGE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANTRIM TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ARCHBALD, PA								
71	Arts, entertainment, & recreation	3	576	134	41	8	D	—
ARNOLD, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ASHLAND, PA *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ASHLAND, PA (SCHUYLKILL COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ASTON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	4	1 189	349	68	37	56.3	—
AVOCA, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALDWIN, PA								
71	Arts, entertainment, & recreation	4	1 006	400	94	46	38.3	23.3
BANGOR, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BARNESBORO, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BEAVER, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
BEAVER FALLS, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BELLEFONTE, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BELLEVUE, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BENSALEM TOWNSHIP, PA								
71	Arts, entertainment, & recreation	22	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	g	D	D
7112	Spectator sports	3	D	D	D	g	D	D
71121	Spectator sports	3	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112123	Horse racetrack operation	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	16	8 345	2 030	344	135	25.7	3.2
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	3 218	379	61	10	41.2	3.5
713990	All other amusement & recreation industries	7	3 218	379	61	10	41.2	3.5
BERWICK, PA								
71	Arts, entertainment, & recreation	3	2 151	668	112	50	D	—
713	Amusement, gambling, & recreation industries	3	2 151	668	112	50	D	—
7139	Other amusement & recreation services	3	2 151	668	112	50	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BETHEL PARK, PA								
71	Arts, entertainment, & recreation	8	6 257	1 131	274	155	14.5	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
BETHLEHEM, PA *								
71	Arts, entertainment, & recreation	8	2 819	770	177	84	13.2	28.2
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
BETHLEHEM, PA (LEHIGH COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BETHLEHEM, PA (NORTHAMPTON COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
BETHLEHEM TOWNSHIP, PA								
71	Arts, entertainment, & recreation	7	4 122	1 198	240	74	11.1	9.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BIRDSBORO, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BLAKELY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BLOOMSBURG, PA								
71	Arts, entertainment, & recreation	11	2 785	681	84	48	30.2	52.7
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BRADFORD, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRENTWOOD, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRIDGEVILLE, PA								
71	Arts, entertainment, & recreation	5	2 612	690	170	26	41.1	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BRISTOL, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRISTOL TOWNSHIP, PA								
71	Arts, entertainment, & recreation	9	3 332	704	154	85	43.0	14.4
713	Amusement, gambling, & recreation industries	9	3 332	704	154	85	43.0	14.4
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BROOKHAVEN, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROOKVILLE, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUCKINGHAM TOWNSHIP, PA								
71	Arts, entertainment, & recreation	11	2 104	874	189	87	26.9	9.9
BUTLER, PA								
71	Arts, entertainment, & recreation	6	1 196	233	44	15	33.9	—
BUTLER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	7	2 565	895	206	90	56.8	1.1
713	Amusement, gambling, & recreation industries	7	2 565	895	206	90	56.8	1.1
7139	Other amusement & recreation services	7	2 565	895	206	90	56.8	1.1
CALN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CAMP HILL, PA								
71	Arts, entertainment, & recreation	6	2 559	1 167	292	52	20.9	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
CANONSBURG, PA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
CARBONDALE, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CARLISLE, PA								
71	Arts, entertainment, & recreation	8	7 674	2 893	527	116	5.0	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
CARNEGIE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CASTLE SHANNON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CATASAUQUA, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CECIL TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
CENTERVILLE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHALFONT, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHAMBERSBURG, PA								
71	Arts, entertainment, & recreation	8	7 139	1 194	311	135	2.5	.2
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
CHARLEROI, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHELTENHAM TOWNSHIP, PA								
71	Arts, entertainment, & recreation	11	3 682	1 981	498	155	39.9	18.1
711	Performing arts, spectator sports, & related industries	6	1 640	943	309	20	40.8	2.2
713	Amusement, gambling, & recreation industries	5	2 042	1 038	189	135	39.2	30.9
7139	Other amusement & recreation services	5	2 042	1 038	189	135	39.2	30.9
CHESTER HEIGHTS, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CHESTNUTHILL TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	192	16	2	1	93.8	6.3
CHURCHILL, PA								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	1	D	D	D	c	D	D
CLAIRTON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLARION, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLARKS SUMMIT, PA								
71	Arts, entertainment, & recreation	3	749	211	36	17	D	—
CLEARFIELD, PA								
71	Arts, entertainment, & recreation	4	716	144	24	10	89.9	10.1
CLIFTON HEIGHTS, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COAL TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLLEGEVILLE, PA								
71	Arts, entertainment, & recreation	3	923	326	70	73	100.0	—
COLLINGDALE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLUMBIA, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CONNELLSVILLE, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CONSHOHOCKEN, PA								
71	Arts, entertainment, & recreation	7	3 704	1 600	356	28	2.2	18.0
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
COOPERSBURG, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CORAOPOLIS, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
CORRY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COUDERSPORT, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CRAFTON, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CUMRU TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CURWENSVILLE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DALLAS, PA								
71	Arts, entertainment, & recreation	4	430	99	8	6	94.4	5.6
DALLASTOWN, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DANVILLE, PA								
71	Arts, entertainment, & recreation	4	1 326	206	38	18	87.0	13.0
DARBY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DENVER, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DERRY TOWNSHIP, PA (DAUPHIN COUNTY)								
71	Arts, entertainment, & recreation	10	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	f	D	D
7131	Amusement parks & arcades	1	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
DICKSON CITY, PA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
DONORA, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DORMONT, PA								
71	Arts, entertainment, & recreation	4	372	75	17	6	6.7	93.3

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DOVER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	2 042	468	73	37	92.2	7.8
713	Amusement, gambling, & recreation industries	5	2 042	468	73	37	92.2	7.8
7139	Other amusement & recreation services	5	2 042	468	73	37	92.2	7.8
DOWNINGTOWN, PA								
71	Arts, entertainment, & recreation	4	3 564	1 133	211	51	19.2	16.1
713	Amusement, gambling, & recreation industries	4	3 564	1 133	211	51	19.2	16.1
7139	Other amusement & recreation services	4	3 564	1 133	211	51	19.2	16.1
DOYLESTOWN, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DOYLESTOWN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	2 896	885	200	125	38.1	.2
713	Amusement, gambling, & recreation industries	5	2 896	885	200	125	38.1	.2
7139	Other amusement & recreation services	5	2 896	885	200	125	38.1	.2
71394	Fitness & recreational sports centers	5	2 896	885	200	125	38.1	.2
713940	Fitness & recreational sports centers	5	2 896	885	200	125	38.1	.2
DUNMORE, PA								
71	Arts, entertainment, & recreation	3	611	180	31	19	D	—
DUPONT, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DUQUESNE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EAST GOSHEN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAST HEMPFIELD TOWNSHIP, PA								
71	Arts, entertainment, & recreation	6	2 298	903	251	77	59.7	11.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
EAST LAMPETER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	13	14 680	5 388	747	287	14.6	.9
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	c	D	D
713990	All other amusement & recreation industries	6	D	D	D	c	D	D
EAST NORRITON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	6	5 397	1 587	329	94	4.2	4.5
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
EASTON, PA								
71	Arts, entertainment, & recreation	8	4 140	1 258	275	87	69.2	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
EAST PENNSBORO TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
EAST STROUDSBURG, PA								
71	Arts, entertainment, & recreation	6	2 828	804	186	70	41.7	1.5
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
EASTTOWN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EBENSBURG, PA								
71	Arts, entertainment, & recreation	3	302	82	12	17	100.0	—
ECONOMY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EDINBORO, PA								
71	Arts, entertainment, & recreation	5	1 607	407	40	14	89.0	—
713	Amusement, gambling, & recreation industries	5	1 607	407	40	14	89.0	—
EDWARDSVILLE, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ELIZABETH TOWNSHIP, PA								
71	Arts, entertainment, & recreation	8	4 810	1 495	202	60	17.6	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
ELIZABETHTOWN, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ELLWOOD CITY, PA *								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	a	D	D
7139	Other amusement & recreation services	5	D	D	D	a	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	a	D	D
ELLWOOD CITY, PA (LAWRENCE COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	a	D	D
7139	Other amusement & recreation services	5	D	D	D	a	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	a	D	D
EMMAUS, PA								
71	Arts, entertainment, & recreation	3	1 470	238	55	14	D	19.5
EMPORIUM, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EPHRATA, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ERIE, PA								
71	Arts, entertainment, & recreation	25	13 386	3 464	756	225	19.7	2.2
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
ETNA, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EXETER, PA								
71	Arts, entertainment, & recreation	4	6 364	1 702	289	81	9.5	-
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
EXETER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	10	14 012	3 221	718	263	8.9	1.8
713	Amusement, gambling, & recreation industries	10	14 012	3 221	718	263	8.9	1.8
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	4 950	1 906	402	113	10.7	1.6
713940	Fitness & recreational sports centers	5	4 950	1 906	402	113	10.7	1.6
FAIRVIEW TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FALLS TOWNSHIP, PA								
71	Arts, entertainment, & recreation	8	3 976	1 413	263	63	19.2	22.2
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
FARRELL, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FERGUSON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
FLEETWOOD, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
FOLCROFT, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FORD CITY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FOREST HILLS, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FOX CHAPEL, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
FRACKVILLE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKLIN, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FRANKLIN PARK, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
GETTYSBURG, PA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
GIRARD, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLASSPORT, PA								
71	Arts, entertainment, & recreation	3	788	222	54	11	D	—
GREENCASTLE, PA								
71	Arts, entertainment, & recreation	4	1 125	274	36	15	25.2	6.8
GREENE TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GREENSBURG, PA								
71	Arts, entertainment, & recreation	23	10 603	3 499	711	296	30.7	4.1
713	Amusement, gambling, & recreation industries	23	10 603	3 499	711	296	30.7	4.1
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
GREEN TREE, PA								
71	Arts, entertainment, & recreation	3	660	140	33	10	D	—
GREENVILLE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GROVE CITY, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GUILFORD TOWNSHIP, PA								
71	Arts, entertainment, & recreation	6	3 464	1 414	241	149	6.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
HAMBURG, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMPDEN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	4	2 068	751	204	77	3.3	—
713	Amusement, gambling, & recreation industries	4	2 068	751	204	77	3.3	—
7139	Other amusement & recreation services	4	2 068	751	204	77	3.3	—
HAMPTON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	944	114	18	12	100.0	—

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							From administrative records ¹	Estimated ²
HANOVER, PA								
71	Arts, entertainment, & recreation	6	2 126	642	139	67	—	4.3
713	Amusement, gambling, & recreation industries	6	2 126	642	139	67	—	4.3
7139	Other amusement & recreation services	4	D	D	D	b	D	D
HARBORCREEK TOWNSHIP, PA								
71	Arts, entertainment, & recreation	6	6 344	2 936	715	128	95.2	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	1	D	D	D	b	D	D
71151	Independent artists, writers, & performers	1	D	D	D	b	D	D
711510	Independent artists, writers, & performers	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
HARRISBURG, PA								
71	Arts, entertainment, & recreation	17	6 214	1 653	421	86	22.3	2.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
HARRISON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	1 280	368	84	31	31.3	—
HATFIELD, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HATFIELD TOWNSHIP, PA								
71	Arts, entertainment, & recreation	10	4 267	1 199	249	97	71.5	—
713	Amusement, gambling, & recreation industries	10	4 267	1 199	249	97	71.5	—
7139	Other amusement & recreation services	10	4 267	1 199	249	97	71.5	—
71394	Fitness & recreational sports centers	6	2 033	695	192	50	40.2	—
713940	Fitness & recreational sports centers	6	2 033	695	192	50	40.2	—
HAVERFORD TOWNSHIP, PA								
71	Arts, entertainment, & recreation	13	5 983	2 230	378	157	27.2	13.8
711	Performing arts, spectator sports, & related industries	3	1 483	234	64	8	D	55.7
713	Amusement, gambling, & recreation industries	10	4 500	1 996	314	149	32.6	—
7139	Other amusement & recreation services	10	4 500	1 996	314	149	32.6	—
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
HAZLETON, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HELLERTOWN, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HERMITAGE, PA								
71	Arts, entertainment, & recreation	8	1 976	448	95	50	41.8	46.8
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
HILLTOWN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOLLIDAYSBURG, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HONESDALE, PA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
HOPEWELL TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HORSHAM TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	7 871	2 022	426	101	15.8	—
713	Amusement, gambling, & recreation industries	5	7 871	2 022	426	101	15.8	—
7139	Other amusement & recreation services	5	7 871	2 022	426	101	15.8	—
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
HUMMELSTOWN, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HUNTINGDON, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
INDIANA, PA								
71	Arts, entertainment, & recreation	8	1 455	489	85	59	28.9	—
IRWIN, PA								
71	Arts, entertainment, & recreation	5	1 761	490	90	45	58.8	7.3
JEANNETTE, PA								
71	Arts, entertainment, & recreation	5	1 458	284	65	13	51.6	8.4
JENKINTOWN, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JERSEY SHORE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JIM THORPE, PA								
71	Arts, entertainment, & recreation	6	3 761	1 504	147	132	4.7	10.1
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
JOHNSTOWN, PA								
71	Arts, entertainment, & recreation	3	2 786	836	219	55	—	13.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
KANE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KENHORST, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KENNETT SQUARE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KINGSTON, PA								
71	Arts, entertainment, & recreation	4	1 661	263	70	33	26.8	—
713	Amusement, gambling, & recreation industries	4	1 661	263	70	33	26.8	—
7139	Other amusement & recreation services	4	1 661	263	70	33	26.8	—
71394	Fitness & recreational sports centers	4	1 661	263	70	33	26.8	—
713940	Fitness & recreational sports centers	4	1 661	263	70	33	26.8	—
KITTANNING, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
KUTZTOWN, PA								
71	Arts, entertainment, & recreation	6	3 078	582	88	67	27.1	23.9
LAKE CITY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LANCASTER, PA								
71	Arts, entertainment, & recreation	17	14 562	4 249	574	276	11.7	10.0
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
LANCASTER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	1 582	465	150	76	D	—
713	Amusement, gambling, & recreation industries	3	1 582	465	150	76	D	—
7139	Other amusement & recreation services	3	1 582	465	150	76	D	—
71394	Fitness & recreational sports centers	3	1 582	465	150	76	D	—
713940	Fitness & recreational sports centers	3	1 582	465	150	76	D	—
LANSDALE, PA								
71	Arts, entertainment, & recreation	5	2 239	587	137	77	7.5	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LANSDOWNE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LATROBE, PA								
71	Arts, entertainment, & recreation	9	1 395	447	88	52	71.0	2.9
LAURELDALE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEBANON, PA								
71	Arts, entertainment, & recreation	10	1 941	621	148	33	25.5	8.1
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
LEECHBURG, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEHIGHTON, PA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
LEMOYNE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
LEWISBURG, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LEWISTOWN, PA								
71	Arts, entertainment, & recreation	4	1 334	361	86	16	18.2	—
LIMERICK TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	LITITZ, PA							
71	Arts, entertainment, & recreation	5	1 697	618	100	17	92.6	7.4
	LITTLESTOWN, PA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	LOCK HAVEN, PA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	LOGAN TOWNSHIP, PA							
71	Arts, entertainment, & recreation	3	206	42	2	1	100.0	—
	LOWER ALLEN TOWNSHIP, PA							
71	Arts, entertainment, & recreation	5	1 774	573	96	80	29.8	—
713	Amusement, gambling, & recreation industries	5	1 774	573	96	80	29.8	—
7139	Other amusement & recreation services	5	1 774	573	96	80	29.8	—
	LOWER BURRELL, PA							
71	Arts, entertainment, & recreation	4	720	171	56	28	40.1	25.7
	LOWER MACUNGIE TOWNSHIP, PA							
71	Arts, entertainment, & recreation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	1	D	D	D	e	D	D
	LOWER MAKEFIELD TOWNSHIP, PA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	LOWER MERION TOWNSHIP, PA							
71	Arts, entertainment, & recreation	29	13 452	3 575	748	238	35.1	9.6
711	Performing arts, spectator sports, & related industries	15	8 819	2 216	384	66	17.1	5.5
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	10	D	D	D	b	D	D
71151	Independent artists, writers, & performers	10	D	D	D	b	D	D
711510	Independent artists, writers, & performers	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	4 633	1 359	364	172	69.3	17.3
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
	LOWER MORELAND TOWNSHIP, PA							
71	Arts, entertainment, & recreation	9	2 701	553	83	34	92.7	—
713	Amusement, gambling, & recreation industries	6	2 504	459	62	27	100.0	—
7139	Other amusement & recreation services	6	2 504	459	62	27	100.0	—
	LOWER PAXTON TOWNSHIP, PA							
71	Arts, entertainment, & recreation	14	13 879	3 649	713	224	7.2	41.3
713	Amusement, gambling, & recreation industries	14	13 879	3 649	713	224	7.2	41.3
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
	LOWER POTTS GROVE TOWNSHIP, PA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	LOWER PROVIDENCE TOWNSHIP, PA							
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
LOWER SALFORD TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LOWER SOUTHAMPTON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	15	8 928	2 470	570	181	16.7	46.0
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 256	785	174	75	13.4	—
713940	Fitness & recreational sports centers	4	2 256	785	174	75	13.4	—
71399	All other amusement & recreation industries	5	2 429	660	124	49	37.9	31.1
713990	All other amusement & recreation industries	5	2 429	660	124	49	37.9	31.1
LOYALSOCK TOWNSHIP, PA								
71	Arts, entertainment, & recreation	4	1 084	333	75	33	16.3	32.6
LUZERNE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCCANDLESS TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	2 855	760	149	61	6.8	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
MCKEESPORT, PA								
71	Arts, entertainment, & recreation	5	1 028	492	99	11	22.1	9.9
MCKEES ROCKS, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MCSHERRYSTOWN, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MAHANOEY CITY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
MALVERN, PA								
71	Arts, entertainment, & recreation	3	1 170	200	55	22	D	—
MANCHESTER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	7	5 941	2 447	531	156	18.4	2.9
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
MANHEIM, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MANHEIM TOWNSHIP, PA								
71	Arts, entertainment, & recreation	6	2 742	814	189	99	24.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MANOR TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MANSFIELD, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARIETTA, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARPLE TOWNSHIP, PA								
71	Arts, entertainment, & recreation	4	1 933	521	142	61	44.7	13.9
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
MASONTOWN, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MEADVILLE, PA								
71	Arts, entertainment, & recreation	8	1 471	410	75	50	69.7	—
MECHANICSBURG, PA								
71	Arts, entertainment, & recreation	8	7 035	1 509	274	177	72.9	1.5
713	Amusement, gambling, & recreation industries	8	7 035	1 509	274	177	72.9	1.5
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
MEDIA, PA								
71	Arts, entertainment, & recreation	5	4 335	1 160	459	121	5.8	1.6
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
MIDDLETOWN, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MIDDLETOWN TOWNSHIP, PA (BUCKS COUNTY)								
71	Arts, entertainment, & recreation	10	4 208	1 132	298	75	24.5	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MIDDLETOWN TOWNSHIP, PA (DELAWARE COUNTY)								
71	Arts, entertainment, & recreation	6	2 040	617	153	43	19.2	61.4
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
MIDLAND, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MIFFLINBURG, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILLCREEK TOWNSHIP, PA								
71	Arts, entertainment, & recreation	9	7 906	2 313	365	152	9.5	—
713	Amusement, gambling, & recreation industries	9	7 906	2 313	365	152	9.5	—
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
MILLERSBURG, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MILLERSVILLE, PA								
71	Arts, entertainment, & recreation	3	1 436	285	62	28	D	—
MILLVALE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILTON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MINERSVILLE, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MOHNTON, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONACA, PA								
71	Arts, entertainment, & recreation	3	153	36	8	2	D	—
MONESSEN, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONONGAHELA, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONTGOMERY TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
MONTOURSVILLE, PA								
71	Arts, entertainment, & recreation	7	2 221	479	93	46	65.6	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
MOON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	3 169	1 369	324	118	29.4	—
713	Amusement, gambling, & recreation industries	5	3 169	1 369	324	118	29.4	—
7139	Other amusement & recreation services	5	3 169	1 369	324	118	29.4	—
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
MOOSIC, PA								
71	Arts, entertainment, & recreation	4	1 469	362	96	45	19.3	—
MORRISVILLE, PA								
71	Arts, entertainment, & recreation	10	4 183	905	200	67	35.5	9.1
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	2 529	463	86	22	50.6	3.4
713940	Fitness & recreational sports centers	5	2 529	463	86	22	50.6	3.4
MORTON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT CARMEL, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MOUNT JOY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT LEBANON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	9	2 561	826	188	76	49.1	1.5
713	Amusement, gambling, & recreation industries	5	2 113	582	150	69	55.6	1.8
7139	Other amusement & recreation services	4	D	D	D	b	D	D
MOUNT OLIVER, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT PLEASANT, PA								
71	Arts, entertainment, & recreation	4	248	35	3	1	83.9	—
MOUNT PLEASANT TOWNSHIP, PA								
71	Arts, entertainment, & recreation	6	1 947	589	74	17	17.4	—
713	Amusement, gambling, & recreation industries	6	1 947	589	74	17	17.4	—
7139	Other amusement & recreation services	6	1 947	589	74	17	17.4	—
MUHLENBERG TOWNSHIP, PA								
71	Arts, entertainment, & recreation	6	2 896	542	162	102	1.8	19.2
713	Amusement, gambling, & recreation industries	6	2 896	542	162	102	1.8	19.2
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MUNCY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MUNICIPALITY OF MONROEVILLE, PA								
71	Arts, entertainment, & recreation	15	9 171	3 046	745	265	20.6	8.2
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	6 022	2 395	613	197	6.3	5.6
713940	Fitness & recreational sports centers	7	6 022	2 395	613	197	6.3	5.6
MUNICIPALITY OF MURRYSVILLE, PA								
71	Arts, entertainment, & recreation	8	2 865	744	123	98	21.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
NANTICOKE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NARBERTH, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NAZARETH, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	a	D	D
NETHER PROVIDENCE TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NEWBERRY TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW BRIGHTON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NEW BRITAIN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	5 419	1 842	385	174	7.3	—
713	Amusement, gambling, & recreation industries	5	5 419	1 842	385	174	7.3	—
7139	Other amusement & recreation services	5	5 419	1 842	385	174	7.3	—
71394	Fitness & recreational sports centers	5	5 419	1 842	385	174	7.3	—
713940	Fitness & recreational sports centers	5	5 419	1 842	385	174	7.3	—
NEW CASTLE, PA								
71	Arts, entertainment, & recreation	12	6 759	1 610	273	152	34.6	5.5
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
NEW CUMBERLAND, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW HOLLAND, PA								
71	Arts, entertainment, & recreation	3	615	146	34	15	D	—
NEW KENSINGTON, PA								
71	Arts, entertainment, & recreation	5	579	80	13	15	32.0	28.8
NEWTOWN, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEWTOWN TOWNSHIP, PA (BUCKS COUNTY)								
71	Arts, entertainment, & recreation	4	6 095	1 674	403	214	83.2	—
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
NEWTOWN TOWNSHIP, PA (DELAWARE COUNTY)								
71	Arts, entertainment, & recreation	6	4 998	3 094	623	148	10.8	12.6
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
NORRISTOWN, PA								
71	Arts, entertainment, & recreation	5	3 161	1 130	89	31	32.6	3.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
NORTHAMPTON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	15	9 585	3 625	514	201	13.8	4.6
713	Amusement, gambling, & recreation industries	9	8 927	3 314	466	176	14.5	4.9
7139	Other amusement & recreation services	9	8 927	3 314	466	176	14.5	4.9
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
NORTH BRADDOCK, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTH EAST, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTH FAYETTE TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTH HUNTINGDON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	2 336	661	72	67	35.3	9.2
713	Amusement, gambling, & recreation industries	5	2 336	661	72	67	35.3	9.2
7139	Other amusement & recreation services	5	2 336	661	72	67	35.3	9.2
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTH VERSAILLES TOWNSHIP, PA								
71	Arts, entertainment, & recreation	6	1 666	368	97	62	28.0	—
713	Amusement, gambling, & recreation industries	6	1 666	368	97	62	28.0	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
NORTH WALES, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH WHITEHALL TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
OAKMONT, PA								
71	Arts, entertainment, & recreation	5	2 076	593	136	17	15.0	—
713	Amusement, gambling, & recreation industries	5	2 076	593	136	17	15.0	—
7139	Other amusement & recreation services	4	D	D	D	a	D	D
OHIOVILLE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OLYPHANT, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ORWIGSBURG, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
PALMER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PALMERTON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PALMYRA, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PEN ARGYL, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PENN TOWNSHIP, PA (WESTMORELAND COUNTY)								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PENN TOWNSHIP, PA (YORK COUNTY)								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
PENNDDEL, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PENN HILLS TOWNSHIP, PA								
71	Arts, entertainment, & recreation	9	9 141	2 491	526	246	.1	2.7
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
PERKASIE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PETERS TOWNSHIP, PA								
71	Arts, entertainment, & recreation	8	8 536	1 466	112	73	71.4	1.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
PHILADELPHIA, PA								
71	Arts, entertainment, & recreation	160	413 729	224 102	53 124	4 595	8.2	3.5
711	Performing arts, spectator sports, & related industries	57	353 092	208 564	49 604	3 124	6.7	2.1
7111	Performing arts companies	15	D	D	D	b	D	D
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	f	D	D
71121	Spectator sports	6	D	D	D	f	D	D
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	9	71 463	19 847	5 415	2 181	26.3	9.8
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	g	D	D
7115	Independent artists, writers, & performers	22	4 611	1 694	354	61	68.2	4.9
71151	Independent artists, writers, & performers	22	4 611	1 694	354	61	68.2	4.9
711510	Independent artists, writers, & performers	22	4 611	1 694	354	61	68.2	4.9
713	Amusement, gambling, & recreation industries	103	60 637	15 538	3 520	1 471	16.8	11.7
7139	Other amusement & recreation services	93	57 286	14 658	3 356	1 382	17.3	10.4
71391	Golf courses & country clubs	10	D	D	D	e	D	D
713910	Golf courses & country clubs	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	53	35 588	9 142	2 154	842	17.1	13.2
713940	Fitness & recreational sports centers	53	35 588	9 142	2 154	842	17.1	13.2
7139405	Roller skating rinks	3	2 899	761	213	147	D	—
71395	Bowling centers	11	7 272	2 036	513	191	11.9	12.1
713950	Bowling centers	11	7 272	2 036	513	191	11.9	12.1
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
PHOENIXVILLE, PA								
71	Arts, entertainment, & recreation	4	1 818	694	141	53	15.5	—
713	Amusement, gambling, & recreation industries	4	1 818	694	141	53	15.5	—
7139	Other amusement & recreation services	4	1 818	694	141	53	15.5	—
PITTSBURGH, PA								
71	Arts, entertainment, & recreation	84	237 348	128 528	24 831	2 331	2.6	4.5
711	Performing arts, spectator sports, & related industries	31	202 635	119 024	22 586	1 536	.3	2.2
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	f	D	D
71121	Spectator sports	4	D	D	D	f	D	D
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	53	34 713	9 504	2 245	795	15.7	17.5
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71394	Fitness & recreational sports centers	17	13 129	3 453	797	356	21.0	1.8
713940	Fitness & recreational sports centers	17	13 129	3 453	797	356	21.0	1.8
71395	Bowling centers	9	4 088	1 706	561	224	11.4	29.2
713950	Bowling centers	9	4 088	1 706	561	224	11.4	29.2
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	12	12 605	2 990	579	136	12.7	36.8

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							From administrative records ¹	Estimated ²
PLAINS TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
PLEASANT HILLS, PA								
71	Arts, entertainment, & recreation	8	3 847	971	213	77	59.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PLUM, PA								
71	Arts, entertainment, & recreation	6	2 302	633	150	64	28.2	—
713	Amusement, gambling, & recreation industries	6	2 302	633	150	64	28.2	—
7139	Other amusement & recreation services	6	2 302	633	150	64	28.2	—
PLYMOUTH TOWNSHIP, PA								
71	Arts, entertainment, & recreation	8	1 254	369	87	26	39.6	25.9
PORTAGE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PORT VUE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POTTSTOWN, PA								
71	Arts, entertainment, & recreation	4	1 152	318	78	42	79.4	—
POTTSVILLE, PA								
71	Arts, entertainment, & recreation	6	1 381	413	95	42	35.6	—
PROSPECT PARK, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PUNXSUTAWNEY, PA								
71	Arts, entertainment, & recreation	4	573	124	4	1	43.6	—
QUAKERTOWN, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RADNOR TOWNSHIP, PA								
71	Arts, entertainment, & recreation	15	17 748	3 393	685	246	31.7	34.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	5 751	1 173	272	110	12.8	60.6
713940	Fitness & recreational sports centers	5	5 751	1 173	272	110	12.8	60.6
READING, PA								
71	Arts, entertainment, & recreation	13	32 035	6 844	1 353	180	13.3	1.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
RED LION, PA								
71	Arts, entertainment, & recreation	5	949	570	118	45	68.7	5.8

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							From administrative records ¹	Estimated ²
RICHLAND TOWNSHIP, PA								
71	Arts, entertainment, & recreation	9	2 054	530	88	35	39.7	—
713	Amusement, gambling, & recreation industries	9	2 054	530	88	35	39.7	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
RIDLEY TOWNSHIP, PA								
71	Arts, entertainment, & recreation	6	3 480	792	191	58	26.4	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
RIDLEY PARK, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROCHESTER, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROSS TOWNSHIP, PA								
71	Arts, entertainment, & recreation	10	4 221	1 570	341	106	39.2	6.3
713	Amusement, gambling, & recreation industries	7	3 425	1 379	312	100	29.8	5.0
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
ROSTRAVER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	4	4 581	1 469	292	120	—	9.7
713	Amusement, gambling, & recreation industries	4	4 581	1 469	292	120	—	9.7
7139	Other amusement & recreation services	4	4 581	1 469	292	120	—	9.7
ST. CLAIR, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. MARYS, PA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SALISBURY TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SANDY TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	3 880	1 107	260	45	D	—
713	Amusement, gambling, & recreation industries	3	3 880	1 107	260	45	D	—
7139	Other amusement & recreation services	3	3 880	1 107	260	45	D	—
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	b	D	D
SAYRE, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SCOTT TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	734	328	78	51	D	—
SCOTTDALE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCRANTON, PA								
71	Arts, entertainment, & recreation	21	6 628	1 453	311	135	47.7	1.8
713	Amusement, gambling, & recreation industries	18	6 362	1 349	286	126	46.5	1.9
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	2 142	260	51	16	91.1	—
713990	All other amusement & recreation industries	6	2 142	260	51	16	91.1	—

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							From administrative records ¹	Estimated ²
SELINGROVE, PA								
71	Arts, entertainment, & recreation	4	915	221	81	22	52.7	—
SELLERSVILLE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SEWICKLEY, PA								
71	Arts, entertainment, & recreation	6	3 111	1 162	178	76	18.5	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
SHALER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	2 868	589	116	97	54.4	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
SHAMOKIN, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHARON, PA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
SHARON HILL, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SHARPSVILLE, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHILLINGTON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SHIPPENSBURG, PA *								
71	Arts, entertainment, & recreation	3	1 100	311	80	72	—	56.0
SHIPPENSBURG, PA (CUMBERLAND COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SHIPPENSBURG, PA (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SLATINGTON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SLIPPERY ROCK, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SOMERSET, PA								
71	Arts, entertainment, & recreation	5	1 700	495	116	69	100.0	—
713	Amusement, gambling, & recreation industries	5	1 700	495	116	69	100.0	—
7139	Other amusement & recreation services	5	1 700	495	116	69	100.0	—
SOMERSET TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SOUDERTON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SOUTH FAYETTE TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	1 880	462	77	18	D	—
713	Amusement, gambling, & recreation industries	3	1 880	462	77	18	D	—
7139	Other amusement & recreation services	3	1 880	462	77	18	D	—
SOUTH MIDDLETON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	650	157	14	11	78.0	22.0
SOUTH PARK TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SOUTH UNION TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SOUTH WHITEHALL TOWNSHIP, PA								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
SOUTH WILLIAMSPORT, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRING TOWNSHIP, PA								
71	Arts, entertainment, & recreation	8	3 042	829	210	165	42.1	13.6
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
SPRING CITY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGETTSBURY TOWNSHIP, PA								
71	Arts, entertainment, & recreation	8	7 976	2 323	541	239	5.5	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
SPRINGFIELD TOWNSHIP, PA (DELAWARE COUNTY)								
71	Arts, entertainment, & recreation	8	5 973	1 675	401	181	17.8	57.2
713	Amusement, gambling, & recreation industries	5	5 703	1 643	394	179	15.5	59.9
7139	Other amusement & recreation services	5	5 703	1 643	394	179	15.5	59.9
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
SPRINGFIELD TOWNSHIP, PA (MONTGOMERY COUNTY)								
71	Arts, entertainment, & recreation	7	3 427	1 340	235	91	48.6	22.0
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
STATE COLLEGE, PA								
71	Arts, entertainment, & recreation	13	5 540	1 399	317	228	28.8	.5
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
STEELTON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
STRASBURG, PA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7111102	Theater companies	2	D	D	D	c	D	D
STROUD TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
STROUDSBURG, PA								
71	Arts, entertainment, & recreation	6	1 987	591	102	34	52.3	—
713	Amusement, gambling, & recreation industries	6	1 987	591	102	34	52.3	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SUNBURY, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SUSQUEHANNA TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
SWARTHMORE, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SWATARA TOWNSHIP, PA								
71	Arts, entertainment, & recreation	11	9 779	1 891	376	135	15.3	51.3
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
SWISSVALE, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SWOYERSVILLE, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TAMAQUA, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TARENTUM, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TAYLOR, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
THROOP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TITUSVILLE, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TOWAMENCIN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TOWANDA, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TRAFFORD, PA *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	TRAFFORD, PA (WESTMORELAND COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	TREDYFFRIN TOWNSHIP, PA							
71	Arts, entertainment, & recreation	5	2 163	564	88	21	16.6	17.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
	TURTLE CREEK, PA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	UNION CITY, PA							
71	Arts, entertainment, & recreation	4	878	173	8	14	74.7	16.7
	UNIONTOWN, PA							
71	Arts, entertainment, & recreation	9	1 637	293	49	31	52.4	32.9
713	Amusement, gambling, & recreation industries	9	1 637	293	49	31	52.4	32.9
	UPPER ALLEN TOWNSHIP, PA							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	UPPER CHICHESTER TOWNSHIP, PA							
71	Arts, entertainment, & recreation	3	1 641	372	81	62	D	—
713	Amusement, gambling, & recreation industries	3	1 641	372	81	62	D	—
	UPPER DARBY TOWNSHIP, PA							
71	Arts, entertainment, & recreation	12	1 580	323	61	22	56.6	20.6
	UPPER DUBLIN TOWNSHIP, PA							
71	Arts, entertainment, & recreation	8	4 913	1 030	145	37	40.8	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	UPPER GWYNEDD TOWNSHIP, PA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	UPPER MACUNGIE TOWNSHIP, PA							
71	Arts, entertainment, & recreation	3	959	339	79	39	—	23.7
	UPPER MERION TOWNSHIP, PA							
71	Arts, entertainment, & recreation	9	5 661	2 421	601	102	15.9	.4
713	Amusement, gambling, & recreation industries	4	5 337	2 294	590	98	13.8	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	UPPER MORELAND TOWNSHIP, PA							
71	Arts, entertainment, & recreation	8	7 169	1 198	285	86	18.6	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
	UPPER PROVIDENCE TOWNSHIP, PA							
71	Arts, entertainment, & recreation	5	3 203	1 541	333	79	44.4	—
713	Amusement, gambling, & recreation industries	5	3 203	1 541	333	79	44.4	—
7139	Other amusement & recreation services	5	3 203	1 541	333	79	44.4	—

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							From administrative records ¹	Estimated ²
UPPER ST. CLAIR TOWNSHIP, PA								
71	Arts, entertainment, & recreation	6	1 006	185	31	15	92.8	—
UPPER SAUCON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	8	6 957	1 459	215	54	41.7	15.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71391	Golf courses & country clubs	5	D	D	D	b	D	D
713910	Golf courses & country clubs	5	D	D	D	b	D	D
UPPER SOUTHAMPTON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	6	1 429	368	118	29	39.0	—
UWCHLAN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
VANDERGRIFT, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
VERONA, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WARMINSTER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	8	7 155	1 657	319	120	35.8	—
713	Amusement, gambling, & recreation industries	8	7 155	1 657	319	120	35.8	—
7139	Other amusement & recreation services	8	7 155	1 657	319	120	35.8	—
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
WARREN, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WARRINGTON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	3 309	909	168	67	4.5	—
713	Amusement, gambling, & recreation industries	5	3 309	909	168	67	4.5	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
WARWICK TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WASHINGTON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WASHINGTON, PA								
71	Arts, entertainment, & recreation	5	548	113	24	11	60.0	13.1
WAYNESBORO, PA								
71	Arts, entertainment, & recreation	5	1 527	781	167	82	22.1	7.8
713	Amusement, gambling, & recreation industries	5	1 527	781	167	82	22.1	7.8
WAYNESBURG, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WELLSBORO, PA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
WEST BRADFORD TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WEST CHESTER, PA								
71	Arts, entertainment, & recreation	9	8 374	1 831	393	181	59.0	.2
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
WEST GOSHEN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	8	4 463	1 370	176	90	12.6	.9
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
WEST HAZLETON, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WEST HEMPFIELD TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WEST LAMPETER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WEST MANCHESTER TOWNSHIP, PA								
71	Arts, entertainment, & recreation	9	3 786	868	167	108	64.6	—
713	Amusement, gambling, & recreation industries	9	3 786	868	167	108	64.6	—
7139	Other amusement & recreation services	9	3 786	868	167	108	64.6	—
WEST MIFFLIN, PA								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
WESTMONT, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST NORRITON TOWNSHIP, PA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WEST PITTSTON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST READING, PA								
71	Arts, entertainment, & recreation	3	265	83	21	29	D	39.6
WESTTOWN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WEST VIEW, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST WHITELAND TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	1 586	376	98	39	11.5	—
WEST WYOMING, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WHITE TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WHITEHALL, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WHITEHALL TOWNSHIP, PA								
71	Arts, entertainment, & recreation	13	4 818	1 063	256	130	25.4	1.3
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
WHITEMARSH TOWNSHIP, PA								
71	Arts, entertainment, & recreation	10	9 967	4 590	937	318	12.2	1.4
713	Amusement, gambling, & recreation industries	6	9 135	4 336	898	313	5.3	.4
7139	Other amusement & recreation services	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers	4	D	D	D	e	D	D
WHITE OAK, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WHITPAIN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	7	11 095	3 918	775	359	16.2	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
WILKES-BARRE, PA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	4	2 224	691	155	68	—	—
WILKINSBURG, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WILLIAMSPORT, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
WILLISTOWN TOWNSHIP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILSON, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINDBER, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WIND GAP, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WINDSOR TOWNSHIP, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WORMLEYSBURG, PA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
WYOMING, PA								
71	Arts, entertainment, & recreation	3	654	195	41	45	D	—
WYOMISSING, PA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7132	Gambling industries	1	D	D	D	a	D	D
71329	Other gambling industries	1	D	D	D	a	D	D
713290	Other gambling industries	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	a	D	D
YEADON, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
YORK, PA								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	2 741	954	241	81	17.5	—
7139	Other amusement & recreation services	7	2 741	954	241	81	17.5	—
YORK TOWNSHIP, PA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
YOUNGWOOD, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ADAMS COUNTY, PA								
71	Arts, entertainment, & recreation	22	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF ALLEGHENY COUNTY, PA								
71	Arts, entertainment, & recreation	46	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	e	D	D
7139	Other amusement & recreation services	39	19 002	4 531	877	348	28.3	31.6
71394	Fitness & recreational sports centers	17	11 989	2 831	554	222	21.5	40.2
713940	Fitness & recreational sports centers	17	11 989	2 831	554	222	21.5	40.2
71399	All other amusement & recreation industries	12	4 109	811	161	44	14.5	28.7
713990	All other amusement & recreation industries	12	4 109	811	161	44	14.5	28.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	3 342	523	141	29	10.5	19.7
BALANCE OF ARMSTRONG COUNTY, PA								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
BALANCE OF BEAVER COUNTY, PA								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	5 684	1 724	174	185	36.9	2.4
7139	Other amusement & recreation services	17	5 684	1 724	174	185	36.9	2.4
BALANCE OF BEDFORD COUNTY, PA								
71	Arts, entertainment, & recreation	6	2 237	619	73	35	100.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BERKS COUNTY, PA								
71	Arts, entertainment, & recreation	49	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	42	D	D	D	f	D	D
7139	Other amusement & recreation services	37	D	D	D	f	D	D
71391	Golf courses & country clubs	15	D	D	D	e	D	D
713910	Golf courses & country clubs	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	D	D	D	c	D	D
713940	Fitness & recreational sports centers	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
BALANCE OF BLAIR COUNTY, PA								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7131	Amusement parks & arcades	4	6 714	1 194	102	115	18.1	—
BALANCE OF BRADFORD COUNTY, PA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF BUCKS COUNTY, PA								
71	Arts, entertainment, & recreation	40	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	16	D	D	D	a	D	D
7115	Independent artists, writers, & performers	10	D	D	D	a	D	D
71151	Independent artists, writers, & performers	10	D	D	D	a	D	D
711510	Independent artists, writers, & performers	10	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
BALANCE OF BUTLER COUNTY, PA								
71	Arts, entertainment, & recreation	26	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	2 076	376	46	14	13.4	24.8
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
BALANCE OF CAMBRIA COUNTY, PA								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF CAMERON COUNTY, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF CARBON COUNTY, PA								
71	Arts, entertainment, & recreation	5	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	f	D	D
7139	Other amusement & recreation services	5	D	D	D	f	D	D
BALANCE OF CENTRE COUNTY, PA								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	c	D	D
713990	All other amusement & recreation industries	4	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CHESTER COUNTY, PA								
71	Arts, entertainment, & recreation	45	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	19	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
BALANCE OF CLARION COUNTY, PA								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF CLEARFIELD COUNTY, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CLINTON COUNTY, PA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF COLUMBIA COUNTY, PA								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF CRAWFORD COUNTY, PA								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
BALANCE OF CUMBERLAND COUNTY, PA								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
BALANCE OF DAUPHIN COUNTY, PA								
71	Arts, entertainment, & recreation	10	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF DELAWARE COUNTY, PA								
71	Arts, entertainment, & recreation	16	6 933	2 133	407	127	36.5	11.3
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF ELK COUNTY, PA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ERIE COUNTY, PA								
71	Arts, entertainment, & recreation	24	7 324	2 174	343	215	35.8	6.8
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF FAYETTE COUNTY, PA								
71	Arts, entertainment, & recreation	22	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	b	D	D
7139	Other amusement & recreation services	19	D	D	D	b	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
BALANCE OF FOREST COUNTY, PA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, PA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF FULTON COUNTY, PA								
71	Arts, entertainment, & recreation	3	449	221	51	8	D	—
BALANCE OF GREENE COUNTY, PA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF HUNTINGDON COUNTY, PA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF INDIANA COUNTY, PA								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF JEFFERSON COUNTY, PA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF JUNIATA COUNTY, PA								
71	Arts, entertainment, & recreation	5	1 126	212	25	9	83.7	6.4
BALANCE OF LACKAWANNA COUNTY, PA								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	2 730	712	129	50	79.1	2.1
7139	Other amusement & recreation services	12	2 730	712	129	50	79.1	2.1
BALANCE OF LANCASTER COUNTY, PA								
71	Arts, entertainment, & recreation	32	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 578	337	54	49	35.3	64.7
713940	Fitness & recreational sports centers	9	1 578	337	54	49	35.3	64.7
BALANCE OF LAWRENCE COUNTY, PA								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LEBANON COUNTY, PA								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
BALANCE OF LEHIGH COUNTY, PA								
71	Arts, entertainment, & recreation	10	5 290	1 191	225	114	5.4	21.2
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
BALANCE OF LUZERNE COUNTY, PA								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
BALANCE OF LYCOMING COUNTY, PA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF MC KEAN COUNTY, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MERCER COUNTY, PA								
71	Arts, entertainment, & recreation	18	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	17	D	D	D	b	D	D
BALANCE OF MONROE COUNTY, PA								
71	Arts, entertainment, & recreation	31	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	g	D	D
7139	Other amusement & recreation services	24	D	D	D	g	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
BALANCE OF MONTGOMERY COUNTY, PA								
71	Arts, entertainment, & recreation	26	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	7	5 390	1 645	261	50	44.8	—
713910	Golf courses & country clubs	7	5 390	1 645	261	50	44.8	—
71394	Fitness & recreational sports centers	9	4 580	1 357	321	200	38.9	4.4
713940	Fitness & recreational sports centers	9	4 580	1 357	321	200	38.9	4.4
BALANCE OF NORTHAMPTON COUNTY, PA								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	4 902	1 281	172	64	39.6	4.1
7139	Other amusement & recreation services	10	4 902	1 281	172	64	39.6	4.1

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF NORTHUMBERLAND COUNTY, PA								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF PERRY COUNTY, PA								
71	Arts, entertainment, & recreation	6	547	118	12	14	75.7	24.3
BALANCE OF PIKE COUNTY, PA								
71	Arts, entertainment, & recreation	14	5 760	1 666	341	162	30.9	14.4
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
BALANCE OF POTTER COUNTY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SCHUYLKILL COUNTY, PA								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF SNYDER COUNTY, PA								
71	Arts, entertainment, & recreation	12	2 035	394	41	38	58.4	38.8
BALANCE OF SOMERSET COUNTY, PA								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BALANCE OF SULLIVAN COUNTY, PA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SUSQUEHANNA COUNTY, PA								
71	Arts, entertainment, & recreation	8	1 400	229	29	20	55.2	—
BALANCE OF TIOGA COUNTY, PA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF VENANGO COUNTY, PA								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
BALANCE OF WARREN COUNTY, PA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WASHINGTON COUNTY, PA								
71	Arts, entertainment, & recreation	45	91 909	14 836	3 609	967	6.3	18.3
711	Performing arts, spectator sports, & related industries	19	D	D	D	f	D	D
7112	Spectator sports	16	D	D	D	f	D	D
71121	Spectator sports	16	D	D	D	f	D	D
711212	Racetracks	6	D	D	D	f	D	D
7112123	Horse racetrack operation	4	D	D	D	f	D	D
711219	Other spectator sports	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71391	Golf courses & country clubs	10	D	D	D	b	D	D
713910	Golf courses & country clubs	10	D	D	D	b	D	D
BALANCE OF WAYNE COUNTY, PA								
71	Arts, entertainment, & recreation	18	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
BALANCE OF WESTMORELAND COUNTY, PA								
71	Arts, entertainment, & recreation	27	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71391	Golf courses & country clubs	11	6 532	2 141	273	100	29.6	3.2
713910	Golf courses & country clubs	11	6 532	2 141	273	100	29.6	3.2
BALANCE OF WYOMING COUNTY, PA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF YORK COUNTY, PA								
71	Arts, entertainment, & recreation	26	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	9 790	2 898	866	418	43.6	4.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 71130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

PENNSYLVANIA

Ashland is in Columbia and Schuylkill Counties; it was erroneously reported as never being in Columbia County for the 1992 Economic Census.

Bethlehem is in Lehigh and Northampton Counties.

Ellwood City is in Beaver and Lawrence Counties.

Shippensburg is in Cumberland and Franklin Counties.

Telford is in Bucks and Montgomery Counties.

Trafford is in Allegheny and Westmoreland Counties.

Appendix E. Metropolitan Areas

PENNSYLVANIA

Allentown—Bethlehem—Easton, PA MSA

Carbon County, PA
Lehigh County, PA
Northampton County, PA

Altoona, PA MSA

Blair County, PA

Erie, PA MSA

Erie County, PA

Harrisburg—Lebanon—Carlisle, PA MSA

Cumberland County, PA
Dauphin County, PA
Lebanon County, PA
Perry County, PA

Johnstown, PA MSA

Cambria County, PA
Somerset County, PA

Lancaster, PA MSA

Lancaster County, PA

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

Bergen—Passaic, NJ PMSA
Bergen County, NJ
Passaic County, NJ
Bridgeport, CT PMSA
Fairfield County, CT (Part)
Bridgeport city, CT
Fairfield town, CT
Monroe town, CT
Shelton city, CT
Stratford town, CT
Trumbull town, CT

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

Bridgeport, CT PMSA—Con.
New Haven County, CT (Part)
Ansonia city, CT
Derby city, CT
Milford city, CT
Seymour town, CT
Danbury, CT PMSA
Fairfield County, CT (Part)
Bethel town, CT
Brookfield town, CT
Danbury city, CT
New Fairfield town, CT
Newtown town, CT
Ridgefield town, CT
Litchfield County, CT (Part)
New Milford town, CT
Dutchess County, NY PMSA
Dutchess County, NY
Jersey City, NJ PMSA
Hudson County, NJ
Middlesex—Somerset—Hunterdon, NJ PMSA
Hunterdon County, NJ
Middlesex County, NJ
Somerset County, NJ
Monmouth—Ocean, NJ PMSA
Monmouth County, NJ
Ocean County, NJ
Nassau—Suffolk, NY PMSA
Nassau County, NY
Suffolk County, NY

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

Guilford town, CT

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New York, NY PMSA

Bronx County, NY

Kings County, NY

New York County, NY

Putnam County, NY

Queens County, NY

Richmond County, NY

Rockland County, NY

Westchester County, NY

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Stamford—Norwalk, CT PMSA

Fairfield County, CT (Part)

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

Trenton, NJ PMSA

Mercer County, NJ

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

**Philadelphia—Wilmington—Atlantic City,
PA—NJ—DE—MD CMSA**

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

**Philadelphia—Wilmington—Atlantic City,
PA—NJ—DE—MD CMSA—Con.**

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Pittsburgh, PA MSA

Allegheny County, PA

Beaver County, PA

Pittsburgh, PA MSA—Con.

Butler County, PA

Fayette County, PA

Washington County, PA

Westmoreland County, PA

Reading, PA MSA

Berks County, PA

Scranton—Wilkes-Barre—Hazleton, PA MSA

Columbia County, PA

Lackawanna County, PA

Luzerne County, PA

Wyoming County, PA

Sharon, PA MSA

Mercer County, PA

State College, PA MSA

Centre County, PA

Williamsport, PA MSA

Lycoming County, PA

York, PA MSA

York County, PA

Rhode Island

1997

Issued September 1999

EC97S71A-RI

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
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1997 Economic Census *Arts, Entertainment, and Recreation* Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RHODE ISLAND								
71	Arts, entertainment, & recreation	307	234 849	58 105	11 277	3 877	22.4	4.0
711	Performing arts, spectator sports, & related industries	71	D	D	D	f	D	D
7111	Performing arts companies	22	5 370	1 326	256	107	59.3	3.2
71111	Theater companies & dinner theaters	8	3 881	854	185	64	77.4	4.4
711110	Theater companies & dinner theaters	8	3 881	854	185	64	77.4	4.4
7111102	Theater companies	5	D	D	D	b	D	D
7111103	Dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	9	D	D	D	a	D	D
711130	Musical groups & artists	9	D	D	D	a	D	D
7111309	Other music groups & artists	9	D	D	D	a	D	D
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	b	D	D
7112	Spectator sports	14	63 497	12 001	2 665	619	15.4	—
71121	Spectator sports	14	63 497	12 001	2 665	619	15.4	—
711211	Sports teams & clubs	2	D	D	D	b	D	D
7112112	Baseball clubs	1	D	D	D	b	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	e	D	D
7112121	Dog racetrack operation	1	D	D	D	e	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7112191	Professional athletes	3	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	2 930	682	162	36	—	—
7113	Promoters of performing arts, sports, & similar events	11	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
7115	Independent artists, writers, & performers	22	6 457	2 909	457	60	16.0	31.7
71151	Independent artists, writers, & performers	22	6 457	2 909	457	60	16.0	31.7
711510	Independent artists, writers, & performers	22	6 457	2 909	457	60	16.0	31.7
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
71211	Museums	2	D	D	D	b	D	D
712110	Museums	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	234	140 479	38 738	7 222	2 899	25.2	5.0
7131	Amusement parks & arcades	11	3 860	842	135	69	23.4	—
71311	Amusement & theme parks	3	908	297	—	—	D	—
713110	Amusement & theme parks	3	908	297	—	—	D	—
7131101	Waterparks	2	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	a	D	D
71312	Amusement arcades	8	2 952	545	135	69	14.7	—
713120	Amusement arcades	8	2 952	545	135	69	14.7	—
7132	Gambling industries	2	D	D	D	e	D	D
71329	Other gambling industries	2	D	D	D	e	D	D
713290	Other gambling industries	2	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	e	D	D
7139	Other amusement & recreation services	221	D	D	D	g	D	D
71391	Golf courses & country clubs	37	33 443	11 286	1 446	818	32.8	3.1
713910	Golf courses & country clubs	37	33 443	11 286	1 446	818	32.8	3.1
71392	Skiing facilities	1	D	D	D	c	D	D
713920	Skiing facilities	1	D	D	D	c	D	D
71393	Marinas	53	36 575	10 496	2 140	344	22.1	5.6
713930	Marinas	53	36 575	10 496	2 140	344	22.1	5.6
71394	Fitness & recreational sports centers	68	20 727	5 341	1 344	603	31.5	5.1
713940	Fitness & recreational sports centers	68	20 727	5 341	1 344	603	31.5	5.1
7139404	Ice skating rinks	1	D	D	D	a	D	D
7139405	Roller skating rinks	4	1 668	432	109	77	4.3	—
71395	Bowling centers	19	11 559	3 388	899	352	18.7	8.5
713950	Bowling centers	19	11 559	3 388	899	352	18.7	8.5
71399	All other amusement & recreation industries	43	D	D	D	c	D	D
713990	All other amusement & recreation industries	43	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	5	1 488	324	27	40	21.8	—
7139904	Miniature golf courses	3	429	71	3	2	—	20.5
7139905	Coin-operated amusement devices (except slot machine operation)	9	8 299	1 315	323	63	11.1	6.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
RHODE ISLAND									
71	Arts, entertainment, & recreation	114	71 182	62 111	23 219	4 016	1 192	19.7	8.5
711	Performing arts, spectator sports, & related industries	19	9 864	9 295	3 291	795	316	3.1	7.6
7111	Performing arts companies	14	8 396	7 879	2 963	722	285	2.5	7.8
71111	Theater companies & dinner theaters	7	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	c	D	D
7111102	Theater companies	7	D	D	D	D	c	D	D
71112	Dance companies	3	D	D	D	D	a	D	D
711120	Dance companies	3	D	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
7111309	Other music groups & artists	3	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	5	1 468	1 416	328	73	31	6.7	6.7
71132	Promoters of performing arts, sports, & similar events w/o facil	5	1 468	1 416	328	73	31	6.7	6.7
711320	Promoters of performing arts, sports, & similar events w/o facil	5	1 468	1 416	328	73	31	6.7	6.7
712	Museums, historical sites, & similar institutions	44	24 234	16 974	6 423	1 144	364	11.2	19.2
7121	Museums, historical sites, & similar institutions	44	24 234	16 974	6 423	1 144	364	11.2	19.2
71211	Museums	37	18 331	12 814	5 217	903	303	13.1	23.1
712110	Museums	37	18 331	12 814	5 217	903	303	13.1	23.1
71212	Historical sites	4	D	D	D	D	a	D	D
712120	Historical sites	4	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	51	37 084	35 842	13 505	2 077	512	29.6	1.8
7139	Other amusement & recreation services	51	37 084	35 842	13 505	2 077	512	29.6	1.8
71391	Golf courses & country clubs	16	25 378	24 505	9 390	1 434	314	26.7	—
713910	Golf courses & country clubs	16	25 378	24 505	9 390	1 434	314	26.7	—
71394	Fitness & recreational sports centers	18	6 932	6 571	2 213	268	121	45.8	6.7
713940	Fitness & recreational sports centers	18	6 932	6 571	2 213	268	121	45.8	6.7
71399	All other amusement & recreation industries	17	4 774	4 766	1 902	375	77	21.2	4.3
713990	All other amusement & recreation industries	17	4 774	4 766	1 902	375	77	21.2	4.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW LONDON—NORWICH, CT—RI MSA								
71	Arts, entertainment, & recreation	123	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	19	20 332	5 021	1 094	269	17.6	1.6
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
7115	Independent artists, writers, & performers	8	D	D	D	b	D	D
71151	Independent artists, writers, & performers	8	D	D	D	b	D	D
711510	Independent artists, writers, & performers	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	104	D	D	D	j	D	D
7132	Gambling industries	3	D	D	D	j	D	D
71321	Casinos (except casino hotels)	2	D	D	D	j	D	D
713210	Casinos (except casino hotels)	2	D	D	D	j	D	D
7139	Other amusement & recreation services	96	D	D	D	f	D	D
71393	Marinas	40	D	D	D	c	D	D
713930	Marinas	40	D	D	D	c	D	D
71394	Fitness & recreational sports centers	24	D	D	D	c	D	D
713940	Fitness & recreational sports centers	24	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	22	D	D	D	b	D	D
713990	All other amusement & recreation industries	22	D	D	D	b	D	D
PROVIDENCE—FALL RIVER—WARWICK, RI—MA MSA								
71	Arts, entertainment, & recreation	307	221 407	51 843	10 660	3 723	22.3	3.7
711	Performing arts, spectator sports, & related industries	71	D	D	D	f	D	D
7111	Performing arts companies	22	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
71113	Musical groups & artists	10	1 642	298	56	28	25.0	—
711130	Musical groups & artists	10	1 642	298	56	28	25.0	—
7111309	Other music groups & artists	10	1 642	298	56	28	25.0	—
7112	Spectator sports	14	64 354	12 208	2 695	615	15.2	—
71121	Spectator sports	14	64 354	12 208	2 695	615	15.2	—
711212	Racetracks	2	D	D	D	e	D	D
7112121	Dog racetrack operation	1	D	D	D	e	D	D
711219	Other spectator sports	9	D	D	D	b	D	D
7112191	Professional athletes	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	17 151	2 551	589	168	9.0	.9
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	5 683	2 323	331	60	20.9	19.7
71151	Independent artists, writers, & performers	22	5 683	2 323	331	60	20.9	19.7
711510	Independent artists, writers, & performers	22	5 683	2 323	331	60	20.9	19.7
713	Amusement, gambling, & recreation industries	235	128 887	33 576	6 788	2 766	26.5	5.3
7131	Amusement parks & arcades	10	4 375	1 090	243	118	1.1	—
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	224	D	D	D	h	D	D
71391	Golf courses & country clubs	48	39 514	13 089	1 742	929	29.8	4.7
713910	Golf courses & country clubs	48	39 514	13 089	1 742	929	29.8	4.7
71393	Marinas	42	26 018	6 168	1 491	227	15.2	2.0
713930	Marinas	42	26 018	6 168	1 491	227	15.2	2.0
71394	Fitness & recreational sports centers	69	22 008	5 462	1 370	655	36.8	7.8
713940	Fitness & recreational sports centers	69	22 008	5 462	1 370	655	36.8	7.8
7139405	Roller skating rinks	4	1 668	432	109	77	4.3	—
71395	Bowling centers	21	12 743	3 666	969	431	23.8	7.8
713950	Bowling centers	21	12 743	3 666	969	431	23.8	7.8
71399	All other amusement & recreation industries	43	D	D	D	c	D	D
713990	All other amusement & recreation industries	43	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE RHODE ISLAND METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	39	35 188	11 361	1 754	637	22.4	6.3
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71393	Marinas	11	D	D	D	c	D	D
713930	Marinas	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW LONDON—NORWICH, CT—RI MSA									
71	Arts, entertainment, & recreation	42	65 227	47 317	17 547	3 672	971	23.0	1.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	13	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	13	D	D	D	D	f	D	D
71211	Museums	7	D	D	D	D	e	D	D
712110	Museums	7	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	23	10 490	9 900	3 643	647	240	48.4	5.9
7139	Other amusement & recreation services	23	10 490	9 900	3 643	647	240	48.4	5.9
71391	Golf courses & country clubs	5	6 141	5 909	2 093	306	62	44.5	—
713910	Golf courses & country clubs	5	6 141	5 909	2 093	306	62	44.5	—
71394	Fitness & recreational sports centers	12	3 284	3 216	1 139	165	103	60.7	13.2
713940	Fitness & recreational sports centers	12	3 284	3 216	1 139	165	103	60.7	13.2

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PROVIDENCE-FALL RIVER-WARWICK, RI-MA MSA									
71	Arts, entertainment, & recreation	96	65 759	59 518	23 219	4 039	1 416	20.0	7.9
711	Performing arts, spectator sports, & related industries	16	8 454	7 945	2 917	709	276	3.6	8.9
7111	Performing arts companies	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	8	5 543	5 082	2 317	589	124	3.7	-
711110	Theater companies & dinner theaters	8	5 543	5 082	2 317	589	124	3.7	-
7111102	Theater companies	8	5 543	5 082	2 317	589	124	3.7	-
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	32	16 351	12 218	3 758	770	225	18.9	25.0
7121	Museums, historical sites, & similar institutions	32	16 351	12 218	3 758	770	225	18.9	25.0
71211	Museums	24	10 254	7 988	2 563	538	166	21.1	39.9
712110	Museums	24	10 254	7 988	2 563	538	166	21.1	39.9
71213	Zoos & botanical gardens	2	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	48	40 954	39 355	16 544	2 560	915	23.8	.8
7139	Other amusement & recreation services	48	40 954	39 355	16 544	2 560	915	23.8	.8
71391	Golf courses & country clubs	16	25 671	24 813	10 005	1 438	381	23.9	-
713910	Golf courses & country clubs	16	25 671	24 813	10 005	1 438	381	23.9	-
71394	Fitness & recreational sports centers	18	11 247	10 488	4 953	919	500	23.0	2.5
713940	Fitness & recreational sports centers	18	11 247	10 488	4 953	919	500	23.0	2.5
71399	All other amusement & recreation industries	14	4 036	4 054	1 586	203	34	25.0	1.1
713990	All other amusement & recreation industries	14	4 036	4 054	1 586	203	34	25.0	1.1
AREA OUTSIDE RHODE ISLAND METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	31	19 523	16 299	6 849	1 093	317	19.0	5.1
712	Museums, historical sites, & similar institutions	19	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	19	D	D	D	D	c	D	D
71211	Museums	17	D	D	D	D	c	D	D
712110	Museums	17	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRISTOL COUNTY, RI								
71	Arts, entertainment, & recreation	12	10 497	2 141	581	73	52.8	10.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KENT COUNTY, RI								
71	Arts, entertainment, & recreation	52	19 811	4 543	886	315	40.5	2.0
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
71110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	44	D	D	D	e	D	D
7139	Other amusement & recreation services	41	D	D	D	c	D	D
71393	Marinas	11	6 171	1 561	325	57	11.0	—
713930	Marinas	11	6 171	1 561	325	57	11.0	—
71394	Fitness & recreational sports centers	13	2 995	657	163	96	53.6	5.1
713940	Fitness & recreational sports centers	13	2 995	657	163	96	53.6	5.1
71399	All other amusement & recreation industries	7	2 743	517	140	49	56.8	—
713990	All other amusement & recreation industries	7	2 743	517	140	49	56.8	—
NEWPORT COUNTY, RI								
71	Arts, entertainment, & recreation	42	37 153	12 223	1 967	678	18.0	6.2
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	33 165	10 723	1 704	626	12.4	4.2
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71393	Marinas	12	14 005	4 814	810	146	14.1	9.9
713930	Marinas	12	14 005	4 814	810	146	14.1	9.9
71394	Fitness & recreational sports centers	7	2 012	660	170	63	6.5	—
713940	Fitness & recreational sports centers	7	2 012	660	170	63	6.5	—
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
PROVIDENCE COUNTY, RI								
71	Arts, entertainment, & recreation	133	135 906	30 412	6 220	2 037	13.2	3.0
711	Performing arts, spectator sports, & related industries	46	78 584	15 707	3 256	802	11.5	.3
7111	Performing arts companies	12	1 381	381	81	49	5.9	—
7112	Spectator sports	10	59 449	11 725	2 601	600	11.6	—
71121	Spectator sports	10	59 449	11 725	2 601	600	11.6	—
711212	Racetracks	1	D	D	D	e	D	D
7112121	Dog racetrack operation	1	D	D	D	e	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7112191	Professional athletes	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	3 601	1 589	188	46	15.4	2.1
71151	Independent artists, writers, & performers	15	3 601	1 589	188	46	15.4	2.1
711510	Independent artists, writers, & performers	15	3 601	1 589	188	46	15.4	2.1
713	Amusement, gambling, & recreation industries	87	57 322	14 705	2 964	1 235	15.7	6.7
7139	Other amusement & recreation services	83	D	D	D	g	D	D
71391	Golf courses & country clubs	13	18 757	6 214	850	416	10.1	1.8
713910	Golf courses & country clubs	13	18 757	6 214	850	416	10.1	1.8
71394	Fitness & recreational sports centers	36	13 818	3 482	908	389	26.7	5.4
713940	Fitness & recreational sports centers	36	13 818	3 482	908	389	26.7	5.4
7139405	Roller skating rinks	2	D	D	D	b	D	D
71395	Bowling centers	11	7 880	2 103	581	221	3.7	12.5
713950	Bowling centers	11	7 880	2 103	581	221	3.7	12.5
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	D	D	b	D	D
WASHINGTON COUNTY, RI								
71	Arts, entertainment, & recreation	68	31 482	8 786	1 623	774	45.9	4.6
711	Performing arts, spectator sports, & related industries	7	4 212	684	264	67	13.8	4.0
713	Amusement, gambling, & recreation industries	61	27 270	8 102	1 359	707	50.9	4.7
7139	Other amusement & recreation services	57	D	D	D	f	D	D
71391	Golf courses & country clubs	12	9 080	3 291	400	352	68.3	5.3
713910	Golf courses & country clubs	12	9 080	3 291	400	352	68.3	5.3

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	WASHINGTON COUNTY, RI—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71393	Marinas	21	10 779	2 609	542	76	37.9	5.7
713930	Marinas	21	10 779	2 609	542	76	37.9	5.7
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BARRINGTON TOWN, RI							
71	Arts, entertainment, & recreation	5	7 074	1 336	427	52	45.5	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
	BRISTOL TOWN, RI							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BURRILLVILLE TOWN, RI							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	COVENTRY TOWN, RI							
71	Arts, entertainment, & recreation	3	492	143	29	18	—	—
	CRANSTON, RI							
71	Arts, entertainment, & recreation	23	16 526	3 657	709	219	4.8	1.3
713	Amusement, gambling, & recreation industries	16	15 867	3 429	657	204	3.1	—
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 644	375	90	35	5.1	.4
713940	Fitness & recreational sports centers	6	1 644	375	90	35	5.1	.4
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
	CUMBERLAND TOWN, RI							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	EAST GREENWICH TOWN, RI							
71	Arts, entertainment, & recreation	8	2 692	550	102	69	44.2	6.8
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EAST PROVIDENCE, RI								
71	Arts, entertainment, & recreation	18	13 686	4 130	867	509	6.3	7.9
713	Amusement, gambling, & recreation industries	16	D	D	D	f	D	D
7139	Other amusement & recreation services	16	D	D	D	f	D	D
71391	Golf courses & country clubs	2	D	D	D	e	D	D
713910	Golf courses & country clubs	2	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	4 127	1 076	299	148	1.0	2.8
713940	Fitness & recreational sports centers	7	4 127	1 076	299	148	1.0	2.8
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
JOHNSTON TOWN, RI								
71	Arts, entertainment, & recreation	10	3 068	579	115	44	65.8	.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
LINCOLN TOWN, RI								
71	Arts, entertainment, & recreation	12	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	f	D	D
7112	Spectator sports	6	D	D	D	f	D	D
71121	Spectator sports	6	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	e	D	D
7112121	Dog racetrack operation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	5 109	1 670	294	86	5.7	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
MIDDLETOWN TOWN, RI								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
NARRAGANSETT TOWN, RI								
71	Arts, entertainment, & recreation	5	1 136	290	25	15	21.5	—
NEWPORT, RI								
71	Arts, entertainment, & recreation	18	20 232	6 327	892	441	17.7	11.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	16 880	5 026	651	401	6.9	7.7
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71393	Marinas	5	5 982	1 389	219	56	10.5	21.8
713930	Marinas	5	5 982	1 389	219	56	10.5	21.8
NORTH KINGSTOWN TOWN, RI								
71	Arts, entertainment, & recreation	17	7 932	2 530	612	324	26.0	7.3
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71393	Marinas	5	3 543	953	285	32	—	11.7
713930	Marinas	5	3 543	953	285	32	—	11.7
NORTH PROVIDENCE TOWN, RI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711219	Other spectator sports	1	D	D	D	b	D	D
7112191	Professional athletes	1	D	D	D	b	D	D
NORTH SMITHFIELD TOWN, RI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PAWTUCKET, RI								
71	Arts, entertainment, & recreation	13	7 153	2 340	334	90	21.0	11.0
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
PORTSMOUTH TOWN, RI								
71	Arts, entertainment, & recreation	12	11 037	3 908	652	118	24.3	-
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
PROVIDENCE, RI								
71	Arts, entertainment, & recreation	29	25 769	5 457	1 054	274	18.7	2.6
711	Performing arts, spectator sports, & related industries	14	17 230	3 742	709	161	15.1	-
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	8 539	1 715	345	113	26.1	7.9
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
SCITUATE TOWN, RI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SMITHFIELD TOWN, RI								
71	Arts, entertainment, & recreation	4	1 383	355	95	35	48.8	-
SOUTH KINGSTOWN TOWN, RI								
71	Arts, entertainment, & recreation	16	9 978	2 417	624	183	37.6	-
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71393	Marinas	8	3 988	981	203	32	31.1	-
713930	Marinas	8	3 988	981	203	32	31.1	-
TIVERTON TOWN, RI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WARREN TOWN, RI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
WARWICK, RI								
71	Arts, entertainment, & recreation	31	14 772	3 367	694	202	36.5	1.0
711	Performing arts, spectator sports, & related industries	4	3 351	725	138	48	66.5	-
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	11 421	2 642	556	154	27.7	1.3
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71393	Marinas	9	D	D	D	b	D	D
713930	Marinas	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	1 879	337	71	38	47.6	8.1
713940	Fitness & recreational sports centers	8	1 879	337	71	38	47.6	8.1
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WESTERLY TOWN, RI								
71	Arts, entertainment, & recreation	21	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	b	D	D
7139	Other amusement & recreation services	19	D	D	D	b	D	D
WEST WARWICK TOWN, RI								
71	Arts, entertainment, & recreation	10	1 855	483	61	26	77.6	3.2
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
WOONSOCKET, RI								
71	Arts, entertainment, & recreation	5	2 121	670	183	76	—	43.8
713	Amusement, gambling, & recreation industries	5	2 121	670	183	76	—	43.8
7139	Other amusement & recreation services	5	2 121	670	183	76	—	43.8
NEWPORT COUNTY, RI—PSEUDO REMAINDER OF COUNTY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PROVIDENCE COUNTY, RI—PSEUDO REMAINDER OF COUNTY								
71	Arts, entertainment, & recreation	3	2 385	747	73	49	D	13.9
713	Amusement, gambling, & recreation industries	3	2 385	747	73	49	D	13.9
7139	Other amusement & recreation services	3	2 385	747	73	49	D	13.9
WASHINGTON COUNTY, RI—PSEUDO REMAINDER OF COUNTY								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

RHODE ISLAND

There are no geographic notes for the state of Rhode Island.

Appendix E. Metropolitan Areas

RHODE ISLAND

New London—Norwich, CT—RI MSA

Middlesex County, CT (Part)
New London County, CT (Part)
 East Lyme town, CT
 Groton city, CT
 Groton town balance, CT
 Jewett City, CT
 Ledyard town, CT
 Montville town, CT
 New London city, CT
 Norwich city, CT
 Stonington town, CT
 Waterford town, CT
Windham County, CT (Part)
 Plainfield town, CT
Washington County, RI (Part)
 Westerly town, RI

Providence—Fall River—Warwick, RI—MA MSA

Bristol County, MA (Part)
 Attleboro city, MA
 Fall River city, MA
 North Attleborough town, MA
 Seekonk town, MA
 Somerset town, MA
 Swansea town, MA
 Westport town, MA

Providence—Fall River—Warwick, RI—MA MSA—Con.

Bristol County, RI (Part)
 Barrington town, RI
 Bristol town, RI
 Warren town, RI
Kent County, RI (Part)
 Coventry town, RI
 East Greenwich town, RI
 Warwick city, RI
 West Warwick town, RI
Newport County, RI (Part)
 Tiverton town, RI
Providence County, RI (Part)
 Burrillville town, RI
 Central Falls city, RI
 Cranston city, RI
 Cumberland town, RI
 East Providence city, RI
 Johnston town, RI
 Lincoln town, RI
 North Providence town, RI
 North Smithfield town, RI
 Pawtucket city, RI
 Providence city, RI
 Scituate town, RI
 Smithfield town, RI
 Woonsocket city, RI
Washington County, RI (Part)
 Narragansett town, RI
 North Kingstown town, RI
 South Kingstown town, RI

South Carolina

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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1997 Economic Census
Arts, Entertainment, and Recreation
Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOUTH CAROLINA								
71	Arts, entertainment, & recreation	1 325	1 107 083	251 941	51 629	18 499	22.9	9.9
711	Performing arts, spectator sports, & related industries	165	122 839	31 209	6 683	1 813	19.2	5.7
7111	Performing arts companies	37	49 268	14 743	3 121	810	12.4	.1
71111	Theater companies & dinner theaters	8	37 169	11 625	1 998	688	1.5	—
711110	Theater companies & dinner theaters	8	37 169	11 625	1 998	688	1.5	—
7111102	Theater companies	7	D	D	D	D	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
71112	Dance companies	1	D	D	D	a	D	D
711120	Dance companies	1	D	D	D	a	D	D
71113	Musical groups & artists	23	10 155	2 391	955	95	53.8	.4
711130	Musical groups & artists	23	10 155	2 391	955	95	53.8	.4
7111309	Other music groups & artists	23	10 155	2 391	955	95	53.8	.4
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111901	Circuses	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	a	D	D
7112	Spectator sports	50	41 077	8 637	1 934	607	27.1	11.4
71121	Spectator sports	50	41 077	8 637	1 934	607	27.1	11.4
711211	Sports teams & clubs	6	10 031	2 610	513	351	3.0	—
7112112	Baseball clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
711212	Racetracks	10	18 715	1 377	358	42	19.5	16.2
7112122	Auto racetrack operation	10	18 715	1 377	358	42	19.5	16.2
711219	Other spectator sports	34	12 331	4 650	1 063	214	58.4	13.4
7112191	Professional athletes	4	378	43	9	3	1.6	73.3
7112192	Racing (except racetrack operation)	30	11 953	4 607	1 054	211	60.2	11.5
7113	Promoters of performing arts, sports, & similar events	24	20 293	4 325	874	171	16.4	6.7
71131	Promoters of performing arts, sports, & similar events w/facility	5	2 248	1 476	279	77	33.5	8.8
711310	Promoters of performing arts, sports, & similar events w/facility	5	2 248	1 476	279	77	33.5	8.8
71132	Promoters of performing arts, sports, & similar events w/o facil	19	18 045	2 849	595	94	14.2	6.5
711320	Promoters of performing arts, sports, & similar events w/o facil	19	18 045	2 849	595	94	14.2	6.5
7114	Agents/managers for artists, athletes, & other public figures	12	2 107	659	169	28	54.1	2.5
71141	Agents/managers for artists, athletes, & other public figures	12	2 107	659	169	28	54.1	2.5
711410	Agents/managers for artists, athletes, & other public figures	12	2 107	659	169	28	54.1	2.5
7115	Independent artists, writers, & performers	42	10 094	2 845	585	197	18.4	8.5
71151	Independent artists, writers, & performers	42	10 094	2 845	585	197	18.4	8.5
711510	Independent artists, writers, & performers	42	10 094	2 845	585	197	18.4	8.5
712	Museums, historical sites, & similar institutions	15	19 861	5 305	908	324	20.1	—
7121	Museums, historical sites, & similar institutions	15	19 861	5 305	908	324	20.1	—
71211	Museums	6	D	D	D	b	D	D
712110	Museums	6	D	D	D	b	D	D
71212	Historical sites	5	D	D	D	c	D	D
712120	Historical sites	5	D	D	D	c	D	D
71213	Zoos & botanical gardens	4	7 234	2 313	262	67	—	—
712130	Zoos & botanical gardens	4	7 234	2 313	262	67	—	—
713	Amusement, gambling, & recreation industries	1 145	964 383	215 427	44 038	16 362	23.4	10.6
7131	Amusement parks & arcades	112	98 617	19 625	3 286	1 532	37.8	11.1
71311	Amusement & theme parks	5	28 824	8 993	1 201	581	—	7.5
713110	Amusement & theme parks	5	28 824	8 993	1 201	581	—	7.5
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	f	D	D
71312	Amusement arcades	107	69 793	10 632	2 085	951	53.4	12.5
713120	Amusement arcades	107	69 793	10 632	2 085	951	53.4	12.5
7132	Gambling industries	159	183 770	33 397	6 682	1 799	12.8	18.5
71329	Other gambling industries	159	183 770	33 397	6 682	1 799	12.8	18.5
713290	Other gambling industries	159	183 770	33 397	6 682	1 799	12.8	18.5
7132901	Slot machine operators	109	167 209	29 035	5 810	1 379	9.5	17.9
7132902	Lottery, bingo, bookie, & other betting operation	50	16 561	4 362	872	420	46.3	24.7
7139	Other amusement & recreation services	874	681 996	162 405	34 070	13 031	24.2	8.4
71391	Golf courses & country clubs	230	328 413	90 789	19 868	6 976	17.9	8.8
713910	Golf courses & country clubs	230	328 413	90 789	19 868	6 976	17.9	8.8
71393	Marinas	66	27 290	5 426	1 106	379	39.2	14.4
713930	Marinas	66	27 290	5 426	1 106	379	39.2	14.4
71394	Fitness & recreational sports centers	246	59 271	18 660	4 099	2 439	39.0	18.9
713940	Fitness & recreational sports centers	246	59 271	18 660	4 099	2 439	39.0	18.9
7139404	Ice skating rinks	1	D	D	D	a	D	D
7139405	Roller skating rinks	37	7 421	2 205	530	367	24.7	14.4
71395	Bowling centers	49	24 899	7 268	1 835	681	12.6	24.7
713950	Bowling centers	49	24 899	7 268	1 835	681	12.6	24.7
71399	All other amusement & recreation industries	283	242 123	40 262	7 162	2 556	28.6	3.0
713990	All other amusement & recreation industries	283	242 123	40 262	7 162	2 556	28.6	3.0
7139901	Dance studios & halls	4	447	137	22	6	30.0	25.7
7139902	Concession operators of amusement devices & rides	16	3 330	977	172	48	43.9	32.1
7139904	Miniature golf courses	29	16 994	2 846	495	246	21.9	4.8
7139905	Coin-operated amusement devices (except slot machine operation)	128	181 216	25 265	4 580	1 318	25.6	2.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SOUTH CAROLINA									
71	Arts, entertainment, & recreation	220	144 650	133 072	54 583	12 205	3 917	19.6	4.6
711	Performing arts, spectator sports, & related industries	45	20 664	19 031	6 906	1 755	633	5.1	5.7
7111	Performing arts companies	32	12 329	10 965	4 881	1 445	538	4.7	7.8
71111	Theater companies & dinner theaters	17	4 070	3 890	1 355	330	90	—	11.2
711110	Theater companies & dinner theaters	17	4 070	3 890	1 355	330	90	—	11.2
7111102	Theater companies	17	4 070	3 890	1 355	330	90	—	11.2
71112	Dance companies	5	1 701	1 803	835	203	44	—	6.3
711120	Dance companies	5	1 701	1 803	835	203	44	—	6.3
71113	Musical groups & artists	10	6 558	5 272	2 691	912	404	8.8	6.0
711130	Musical groups & artists	10	6 558	5 272	2 691	912	404	8.8	6.0
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	e	D	D
7111309	Other music groups & artists	3	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	13	8 335	8 066	2 025	310	95	5.7	2.5
71131	Promoters of performing arts, sports, & similar events w/facility	5	767	759	249	56	29	62.3	18.6
711310	Promoters of performing arts, sports, & similar events w/facility	5	767	759	249	56	29	62.3	18.6
71132	Promoters of performing arts, sports, & similar events w/o facil	8	7 568	7 307	1 776	254	66	—	.9
711320	Promoters of performing arts, sports, & similar events w/o facil	8	7 568	7 307	1 776	254	66	—	.9
712	Museums, historical sites, & similar institutions	45	19 657	15 337	6 602	1 407	444	28.2	13.6
7121	Museums, historical sites, & similar institutions	45	19 657	15 337	6 602	1 407	444	28.2	13.6
71211	Museums	32	15 932	12 938	5 814	1 275	383	31.6	3.7
712110	Museums	32	15 932	12 938	5 814	1 275	383	31.6	3.7
71212	Historical sites	8	D	D	D	D	b	D	D
712120	Historical sites	8	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	4	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	4	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	130	104 329	98 704	41 075	9 043	2 840	20.9	2.7
7139	Other amusement & recreation services	130	104 329	98 704	41 075	9 043	2 840	20.9	2.7
71391	Golf courses & country clubs	47	72 128	69 040	28 795	6 358	1 810	21.0	1.1
713910	Golf courses & country clubs	47	72 128	69 040	28 795	6 358	1 810	21.0	1.1
71394	Fitness & recreational sports centers	59	26 581	24 449	10 974	2 377	930	14.9	3.4
713940	Fitness & recreational sports centers	59	26 581	24 449	10 974	2 377	930	14.9	3.4
71399	All other amusement & recreation industries	24	5 620	5 215	1 306	308	100	46.9	19.9
713990	All other amusement & recreation industries	24	5 620	5 215	1 306	308	100	46.9	19.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUGUSTA-AIKEN, GA-SC MSA								
71	Arts, entertainment, & recreation	124	112 920	23 654	5 403	1 693	18.7	7.5
711	Performing arts, spectator sports, & related industries	27	D	D	D	c	D	D
7112	Spectator sports	13	4 682	1 877	560	116	26.8	15.6
71121	Spectator sports	13	4 682	1 877	560	116	26.8	15.6
711219	Other spectator sports	11	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	96	102 483	20 552	4 600	1 516	14.0	7.5
7131	Amusement parks & arcades	9	5 335	1 282	265	112	6.6	51.5
71312	Amusement arcades	8	D	D	D	c	D	D
713120	Amusement arcades	8	D	D	D	c	D	D
7132	Gambling industries	16	20 786	2 998	488	251	7.3	12.0
71329	Other gambling industries	16	20 786	2 998	488	251	7.3	12.0
713290	Other gambling industries	16	20 786	2 998	488	251	7.3	12.0
7132901	Slot machine operators	10	D	D	D	c	D	D
7139	Other amusement & recreation services	71	76 362	16 272	3 847	1 153	16.3	3.2
71391	Golf courses & country clubs	19	60 146	11 677	2 710	672	10.5	2.5
713910	Golf courses & country clubs	19	60 146	11 677	2 710	672	10.5	2.5
71394	Fitness & recreational sports centers	23	5 190	1 607	410	260	42.4	7.7
713940	Fitness & recreational sports centers	23	5 190	1 607	410	260	42.4	7.7
71395	Bowling centers	7	3 201	839	231	82	9.2	9.0
713950	Bowling centers	7	3 201	839	231	82	9.2	9.0
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	3 443	1 059	275	31	53.8	1.2
CHARLESTON-NORTH CHARLESTON, SC MSA								
71	Arts, entertainment, & recreation	172	117 653	27 881	5 825	2 106	22.4	11.4
711	Performing arts, spectator sports, & related industries	26	9 404	1 808	390	205	20.6	11.3
7112	Spectator sports	5	5 155	934	222	153	14.4	-
71121	Spectator sports	5	5 155	934	222	153	14.4	-
712	Museums, historical sites, & similar institutions	5	7 739	2 606	546	225	35.7	-
7121	Museums, historical sites, & similar institutions	5	7 739	2 606	546	225	35.7	-
71212	Historical sites	4	D	D	D	c	D	D
712120	Historical sites	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	141	100 510	23 467	4 889	1 676	21.5	12.3
7131	Amusement parks & arcades	12	7 844	1 130	233	121	56.0	5.4
71312	Amusement arcades	12	7 844	1 130	233	121	56.0	5.4
713120	Amusement arcades	12	7 844	1 130	233	121	56.0	5.4
7132	Gambling industries	17	21 480	2 950	609	164	8.6	3.6
71329	Other gambling industries	17	21 480	2 950	609	164	8.6	3.6
713290	Other gambling industries	17	21 480	2 950	609	164	8.6	3.6
7132901	Slot machine operators	13	20 353	2 737	549	138	6.6	.8
7139	Other amusement & recreation services	112	71 186	19 387	4 047	1 391	21.6	15.6
71391	Golf courses & country clubs	21	27 399	9 073	1 868	577	12.8	19.4
713910	Golf courses & country clubs	21	27 399	9 073	1 868	577	12.8	19.4
71393	Marinas	21	10 761	2 076	410	136	24.6	8.3
713930	Marinas	21	10 761	2 076	410	136	24.6	8.3
71394	Fitness & recreational sports centers	31	8 941	2 903	575	285	50.0	20.1
713940	Fitness & recreational sports centers	31	8 941	2 903	575	285	50.0	20.1
71395	Bowling centers	7	4 137	1 267	341	124	20.0	47.1
713950	Bowling centers	7	4 137	1 267	341	124	20.0	47.1
71399	All other amusement & recreation industries	32	19 948	4 068	853	269	19.6	5.8
713990	All other amusement & recreation industries	32	19 948	4 068	853	269	19.6	5.8
7139905	Coin-operated amusement devices (except slot machine operation)	11	11 799	1 108	223	73	14.5	.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHARLOTTE—GASTONIA—ROCK HILL, NC—SC MSA								
71	Arts, entertainment, & recreation	436	649 181	203 349	41 994	6 452	9.6	3.0
711	Performing arts, spectator sports, & related industries	158	454 435	148 465	30 557	1 489	5.1	.9
7111	Performing arts companies	20	3 761	1 345	224	46	61.0	.2
71113	Musical groups & artists	10	1 529	849	194	22	38.3	.5
711130	Musical groups & artists	10	1 529	849	194	22	38.3	.5
7111309	Other music groups & artists	10	1 529	849	194	22	38.3	.5
7112	Spectator sports	73	334 906	136 001	28 045	1 167	3.9	.4
71121	Spectator sports	73	334 906	136 001	28 045	1 167	3.9	.4
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711212	Racetracks	4	D	D	D	b	D	D
7112122	Auto racetrack operation	4	D	D	D	b	D	D
711219	Other spectator sports	65	158 847	44 025	9 115	769	6.3	.9
7112191	Professional athletes	8	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	57	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	23	103 814	7 524	1 410	167	4.6	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	19	100 954	7 270	1 367	155	3.3	.6
711320	Promoters of performing arts, sports, & similar events w/o facil	19	100 954	7 270	1 367	155	3.3	.6
7115	Independent artists, writers, & performers	30	8 115	1 803	438	56	31.9	7.8
71151	Independent artists, writers, & performers	30	8 115	1 803	438	56	31.9	7.8
711510	Independent artists, writers, & performers	30	8 115	1 803	438	56	31.9	7.8
713	Amusement, gambling, & recreation industries	274	D	D	D	h	D	D
7131	Amusement parks & arcades	22	65 168	19 085	3 486	1 882	5.7	7.4
71311	Amusement & theme parks	3	D	D	D	g	D	D
713110	Amusement & theme parks	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	g	D	D
71312	Amusement arcades	19	D	D	D	c	D	D
713120	Amusement arcades	19	D	D	D	c	D	D
7139	Other amusement & recreation services	244	D	D	D	h	D	D
71391	Golf courses & country clubs	55	54 316	16 012	3 167	1 078	22.9	7.0
713910	Golf courses & country clubs	55	54 316	16 012	3 167	1 078	22.9	7.0
71393	Marinas	16	6 129	1 055	213	56	34.1	7.0
713930	Marinas	16	6 129	1 055	213	56	34.1	7.0
71394	Fitness & recreational sports centers	100	30 857	9 386	2 283	1 226	29.7	9.4
713940	Fitness & recreational sports centers	100	30 857	9 386	2 283	1 226	29.7	9.4
7139405	Roller skating rinks	11	3 713	1 152	275	207	14.7	—
71395	Bowling centers	15	10 323	3 024	899	319	15.5	12.8
713950	Bowling centers	15	10 323	3 024	899	319	15.5	12.8
71399	All other amusement & recreation industries	57	D	D	D	e	D	D
713990	All other amusement & recreation industries	57	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	21	13 081	3 112	816	162	25.1	3.8
COLUMBIA, SC MSA								
71	Arts, entertainment, & recreation	151	115 051	22 815	5 016	1 851	20.4	31.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7111	Performing arts companies	4	1 709	1 218	700	20	13.8	—
71113	Musical groups & artists	4	1 709	1 218	700	20	13.8	—
711130	Musical groups & artists	4	1 709	1 218	700	20	13.8	—
7111309	Other music groups & artists	4	1 709	1 218	700	20	13.8	—
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	132	104 438	20 359	4 066	1 729	21.8	34.4
7131	Amusement parks & arcades	17	16 438	2 941	440	196	18.1	29.3
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7132	Gambling industries	21	42 406	6 194	1 485	317	1.0	64.4
71329	Other gambling industries	21	42 406	6 194	1 485	317	1.0	64.4
713290	Other gambling industries	21	42 406	6 194	1 485	317	1.0	64.4
7132901	Slot machine operators	13	41 066	5 914	1 430	281	.2	64.0
7139	Other amusement & recreation services	94	45 594	11 224	2 141	1 216	42.6	8.4
71391	Golf courses & country clubs	17	12 182	4 058	701	293	28.8	11.6
713910	Golf courses & country clubs	17	12 182	4 058	701	293	28.8	11.6
71394	Fitness & recreational sports centers	35	10 252	3 248	741	671	29.8	15.6
713940	Fitness & recreational sports centers	35	10 252	3 248	741	671	29.8	15.6
71395	Bowling centers	7	4 076	1 063	296	116	2.2	15.9
713950	Bowling centers	7	4 076	1 063	296	116	2.2	15.9
71399	All other amusement & recreation industries	30	16 177	2 450	346	102	65.3	.9
713990	All other amusement & recreation industries	30	16 177	2 450	346	102	65.3	.9
7139905	Coin-operated amusement devices (except slot machine operation)	17	13 621	2 025	297	78	61.1	—

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FLORENCE, SC MSA								
71	Arts, entertainment, & recreation	30	17 676	3 369	780	467	42.2	6.6
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	22	13 447	2 686	635	399	44.4	8.6
71395	Bowling centers	3	2 546	741	197	61	—	37.5
713950	Bowling centers	3	2 546	741	197	61	—	37.5
71399	All other amusement & recreation industries	8	D	D	D	c	D	D
713990	All other amusement & recreation industries	8	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	D	D	b	D	D
GREENVILLE-SPARTANBURG-ANDERSON, SC MSA								
71	Arts, entertainment, & recreation	271	218 349	48 749	8 756	3 255	22.8	6.8
711	Performing arts, spectator sports, & related industries	30	14 455	5 003	842	325	57.3	1.8
7111	Performing arts companies	6	3 251	874	157	50	17.3	—
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
7112	Spectator sports	11	8 150	3 236	550	236	70.5	2.1
71121	Spectator sports	11	8 150	3 236	550	236	70.5	2.1
711219	Other spectator sports	9	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	241	203 894	43 746	7 914	2 930	20.4	7.2
7131	Amusement parks & arcades	22	8 287	1 682	344	219	8.7	23.8
71312	Amusement arcades	22	8 287	1 682	344	219	8.7	23.8
713120	Amusement arcades	22	8 287	1 682	344	219	8.7	23.8
7132	Gambling industries	28	41 165	8 129	1 325	322	10.6	2.9
71329	Other gambling industries	28	41 165	8 129	1 325	322	10.6	2.9
713290	Other gambling industries	28	41 165	8 129	1 325	322	10.6	2.9
7132901	Slot machine operators	20	35 745	7 316	1 234	208	3.4	.4
7139	Other amusement & recreation services	191	154 442	33 935	6 245	2 389	23.6	7.5
71391	Golf courses & country clubs	44	42 528	13 433	2 641	957	35.3	9.4
713910	Golf courses & country clubs	44	42 528	13 433	2 641	957	35.3	9.4
71394	Fitness & recreational sports centers	68	18 685	5 753	1 207	643	34.7	24.4
713940	Fitness & recreational sports centers	68	18 685	5 753	1 207	643	34.7	24.4
7139405	Roller skating rinks	11	2 670	649	144	86	19.9	28.0
71395	Bowling centers	13	6 919	2 084	508	187	7.8	13.2
713950	Bowling centers	13	6 919	2 084	508	187	7.8	13.2
71399	All other amusement & recreation industries	64	D	D	D	f	D	D
713990	All other amusement & recreation industries	64	D	D	D	f	D	D
7139904	Miniature golf courses	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	37	74 785	9 676	1 244	336	14.3	2.6
MYRTLE BEACH, SC MSA								
71	Arts, entertainment, & recreation	212	268 422	66 196	12 736	4 628	17.4	4.6
711	Performing arts, spectator sports, & related industries	22	43 610	13 056	2 273	765	4.4	.3
7111	Performing arts companies	13	37 786	12 001	2 091	682	.4	.1
71111	Theater companies & dinner theaters	6	D	D	D	f	D	D
711110	Theater companies & dinner theaters	6	D	D	D	f	D	D
7111102	Theater companies	5	D	D	D	e	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
7115	Independent artists, writers, & performers	3	D	D	D	b	D	D
71151	Independent artists, writers, & performers	3	D	D	D	b	D	D
711510	Independent artists, writers, & performers	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	11 244	2 520	327	81	6.1	—
7121	Museums, historical sites, & similar institutions	6	11 244	2 520	327	81	6.1	—
71211	Museums	2	D	D	D	b	D	D
712110	Museums	2	D	D	D	b	D	D
71213	Zoos & botanical gardens	3	D	D	D	b	D	D
712130	Zoos & botanical gardens	3	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MYRTLE BEACH, SC MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	184	213 568	50 620	10 136	3 782	20.6	5.8
7131	Amusement parks & arcades	23	38 891	9 929	1 351	592	27.9	1.5
71311	Amusement & theme parks	4	D	D	D	f	D	D
713110	Amusement & theme parks	4	D	D	D	f	D	D
7131101	Waterparks	1	D	D	D	a	D	D
71312	Amusement arcades	19	D	D	D	b	D	D
713120	Amusement arcades	19	D	D	D	b	D	D
7132	Gambling industries	18	16 422	2 217	485	158	13.2	4.5
71329	Other gambling industries	18	16 422	2 217	485	158	13.2	4.5
713290	Other gambling industries	18	16 422	2 217	485	158	13.2	4.5
7139	Other amusement & recreation services	143	158 255	38 474	8 300	3 032	19.6	7.0
71391	Golf courses & country clubs	43	108 605	27 500	6 316	2 060	11.1	6.0
713910	Golf courses & country clubs	43	108 605	27 500	6 316	2 060	11.1	6.0
71394	Fitness & recreational sports centers	19	4 306	1 532	396	224	36.7	19.4
713940	Fitness & recreational sports centers	19	4 306	1 532	396	224	36.7	19.4
71399	All other amusement & recreation industries	67	41 589	8 356	1 343	672	37.5	5.1
713990	All other amusement & recreation industries	67	41 589	8 356	1 343	672	37.5	5.1
7139904	Miniature golf courses	16	10 517	1 486	253	148	14.2	7.8
7139905	Coin-operated amusement devices (except slot machine operation)	23	19 049	2 499	563	155	59.4	6.8
SUMTER, SC MSA								
71	Arts, entertainment, & recreation	20	6 844	1 855	410	152	21.9	21.5
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
AREA OUTSIDE SOUTH CAROLINA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	348	289 735	62 280	13 818	4 623	26.8	7.5
711	Performing arts, spectator sports, & related industries	41	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	14	D	D	D	b	D	D
71121	Spectator sports	14	D	D	D	b	D	D
711212	Racetracks	5	D	D	D	b	D	D
7112122	Auto racetrack operation	5	D	D	D	b	D	D
711219	Other spectator sports	9	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	304	D	D	D	h	D	D
7131	Amusement parks & arcades	18	D	D	D	c	D	D
71312	Amusement arcades	18	D	D	D	c	D	D
713120	Amusement arcades	18	D	D	D	c	D	D
7132	Gambling industries	48	33 931	9 370	2 005	484	29.1	4.2
71329	Other gambling industries	48	33 931	9 370	2 005	484	29.1	4.2
713290	Other gambling industries	48	33 931	9 370	2 005	484	29.1	4.2
7132901	Slot machine operators	35	30 332	7 795	1 704	382	28.8	2.1
7139	Other amusement & recreation services	238	206 077	46 333	10 229	3 721	21.2	7.6
71391	Golf courses & country clubs	80	115 930	30 146	6 863	2 487	13.4	9.2
713910	Golf courses & country clubs	80	115 930	30 146	6 863	2 487	13.4	9.2
71393	Marinas	23	7 982	1 553	325	121	47.1	21.6
713930	Marinas	23	7 982	1 553	325	121	47.1	21.6
71394	Fitness & recreational sports centers	66	12 081	3 449	751	352	54.5	7.4
713940	Fitness & recreational sports centers	66	12 081	3 449	751	352	54.5	7.4
71395	Bowling centers	9	4 710	1 123	245	99	23.2	18.7
713950	Bowling centers	9	4 710	1 123	245	99	23.2	18.7
71399	All other amusement & recreation industries	60	65 374	10 062	2 045	662	25.4	2.3
713990	All other amusement & recreation industries	60	65 374	10 062	2 045	662	25.4	2.3
7139904	Miniature golf courses	5	1 710	285	49	23	70.4	—
7139905	Coin-operated amusement devices (except slot machine operation)	22	50 241	7 558	1 588	534	14.6	1.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AUGUSTA-AIKEN, GA-SC MSA									
71	Arts, entertainment, & recreation	36	23 543	20 164	8 694	1 983	603	24.4	23.4
711	Performing arts, spectator sports, & related industries	6	2 091	2 131	760	187	110	9.2	24.1
7111	Performing arts companies	6	2 091	2 131	760	187	110	9.2	24.1
712	Museums, historical sites, & similar institutions	7	6 387	3 920	1 339	294	51	22.3	73.5
7121	Museums, historical sites, & similar institutions	7	6 387	3 920	1 339	294	51	22.3	73.5
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	15 065	14 113	6 595	1 502	442	27.3	2.1
7139	Other amusement & recreation services	23	15 065	14 113	6 595	1 502	442	27.3	2.1
71391	Golf courses & country clubs	5	10 983	10 277	4 810	1 033	283	27.8	-
713910	Golf courses & country clubs	5	10 983	10 277	4 810	1 033	283	27.8	-
71394	Fitness & recreational sports centers	13	3 237	3 112	1 619	430	148	9.2	8.9
713940	Fitness & recreational sports centers	13	3 237	3 112	1 619	430	148	9.2	8.9
CHARLESTON-NORTH CHARLESTON, SC MSA									
71	Arts, entertainment, & recreation	37	27 714	24 301	9 030	2 077	571	19.5	6.8
711	Performing arts, spectator sports, & related industries	7	9 515	9 336	3 044	727	135	-	-
7111	Performing arts companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	17	8 881	6 485	2 828	622	213	25.4	21.0
7121	Museums, historical sites, & similar institutions	17	8 881	6 485	2 828	622	213	25.4	21.0
71211	Museums	12	6 215	5 040	2 316	547	184	36.4	.7
712110	Museums	12	6 215	5 040	2 316	547	184	36.4	.7
713	Amusement, gambling, & recreation industries	13	9 318	8 480	3 158	728	223	33.8	.2
7139	Other amusement & recreation services	13	9 318	8 480	3 158	728	223	33.8	.2
71391	Golf courses & country clubs	3	6 473	5 705	2 467	548	150	D	-
713910	Golf courses & country clubs	3	6 473	5 705	2 467	548	150	D	-
71399	All other amusement & recreation industries	5	1 879	1 815	280	72	28	100.0	-
713990	All other amusement & recreation industries	5	1 879	1 815	280	72	28	100.0	-
CHARLOTTE-GASTONIA-ROCK HILL, NC-SC MSA									
71	Arts, entertainment, & recreation	108	122 975	110 147	40 074	8 966	2 414	22.1	1.7
711	Performing arts, spectator sports, & related industries	24	32 371	31 123	8 703	2 282	481	3.0	1.6
7111	Performing arts companies	19	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
71113	Musical groups & artists	8	6 091	6 054	2 932	952	130	10.7	-
711130	Musical groups & artists	8	6 091	6 054	2 932	952	130	10.7	-
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	25	30 660	21 265	7 309	1 657	381	61.3	2.6
7121	Museums, historical sites, & similar institutions	25	30 660	21 265	7 309	1 657	381	61.3	2.6
71211	Museums	19	D	D	D	D	e	D	D
712110	Museums	19	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	59	59 944	57 759	24 062	5 027	1 552	12.3	1.3
7139	Other amusement & recreation services	59	59 944	57 759	24 062	5 027	1 552	12.3	1.3
71391	Golf courses & country clubs	18	44 489	43 197	18 792	4 074	1 117	6.5	.1
713910	Golf courses & country clubs	18	44 489	43 197	18 792	4 074	1 117	6.5	.1
71394	Fitness & recreational sports centers	38	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	38	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
COLUMBIA, SC MSA									
71	Arts, entertainment, & recreation	26	17 839	15 461	6 766	1 582	463	32.4	3.1
711	Performing arts, spectator sports, & related industries	7	2 750	2 718	1 335	348	112	—	—
7111	Performing arts companies	6	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	3	1 883	930	365	77	15	86.2	13.8
7121	Museums, historical sites, & similar institutions	3	1 883	930	365	77	15	86.2	13.8
713	Amusement, gambling, & recreation industries	16	13 206	11 813	5 066	1 157	336	31.5	2.2
7139	Other amusement & recreation services	16	13 206	11 813	5 066	1 157	336	31.5	2.2
71391	Golf courses & country clubs	4	9 174	8 416	3 348	776	212	40.2	—
713910	Golf courses & country clubs	4	9 174	8 416	3 348	776	212	40.2	—
71394	Fitness & recreational sports centers	9	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	D	c	D	D
FLORENCE, SC MSA									
71	Arts, entertainment, & recreation	8	778	744	190	40	42	—	27.0
GREENVILLE—SPARTANBURG—ANDERSON, SC MSA									
71	Arts, entertainment, & recreation	59	33 620	30 711	13 465	3 013	906	13.2	1.3
711	Performing arts, spectator sports, & related industries	15	5 567	4 479	1 872	538	248	8.9	.6
7111	Performing arts companies	12	4 514	3 418	1 539	475	223	1.6	.8
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	37	26 835	25 229	11 267	2 403	624	11.6	1.5
7139	Other amusement & recreation services	37	26 835	25 229	11 267	2 403	624	11.6	1.5
71391	Golf courses & country clubs	10	21 979	21 169	9 465	2 025	490	7.3	—
713910	Golf courses & country clubs	10	21 979	21 169	9 465	2 025	490	7.3	—
71394	Fitness & recreational sports centers	23	4 751	3 964	1 767	371	130	31.6	6.1
713940	Fitness & recreational sports centers	23	4 751	3 964	1 767	371	130	31.6	6.1
MYRTLE BEACH, SC MSA									
71	Arts, entertainment, & recreation	4	891	808	149	28	18	14.7	51.7
SUMTER, SC MSA									
71	Arts, entertainment, & recreation	5	3 978	3 811	1 678	413	155	6.6	—
713	Amusement, gambling, & recreation industries	2	D	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	D	c	D	D
AREA OUTSIDE SOUTH CAROLINA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	61	41 080	39 729	16 426	3 621	1 234	23.5	5.3
712	Museums, historical sites, & similar institutions	9	5 047	4 529	1 987	358	101	8.5	8.3
7121	Museums, historical sites, & similar institutions	9	5 047	4 529	1 987	358	101	8.5	8.3
71211	Museums	6	D	D	D	D	b	D	D
712110	Museums	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	44	34 938	34 274	14 080	3 169	1 039	24.8	4.7
7139	Other amusement & recreation services	44	34 938	34 274	14 080	3 169	1 039	24.8	4.7
71391	Golf courses & country clubs	23	22 278	22 491	8 713	1 927	568	32.5	3.5
713910	Golf courses & country clubs	23	22 278	22 491	8 713	1 927	568	32.5	3.5
71394	Fitness & recreational sports centers	15	10 705	9 976	4 759	1 105	436	12.9	2.6
713940	Fitness & recreational sports centers	15	10 705	9 976	4 759	1 105	436	12.9	2.6
71399	All other amusement & recreation industries	6	1 955	1 807	608	137	35	3.1	29.5
713990	All other amusement & recreation industries	6	1 955	1 807	608	137	35	3.1	29.5

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABBEVILLE COUNTY, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
AIKEN COUNTY, SC								
71	Arts, entertainment, & recreation	57	36 789	9 293	2 005	691	29.5	15.8
711	Performing arts, spectator sports, & related industries	12	3 204	1 573	423	97	47.3	22.8
7112	Spectator sports	10	D	D	D	b	D	D
71121	Spectator sports	10	D	D	D	b	D	D
711219	Other spectator sports	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	45	33 585	7 720	1 582	594	27.8	15.1
7131	Amusement parks & arcades	7	D	D	D	c	D	D
71312	Amusement arcades	7	D	D	D	c	D	D
713120	Amusement arcades	7	D	D	D	c	D	D
7132	Gambling industries	13	D	D	D	c	D	D
71329	Other gambling industries	13	D	D	D	c	D	D
713290	Other gambling industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71391	Golf courses & country clubs	10	D	D	D	e	D	D
713910	Golf courses & country clubs	10	D	D	D	e	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
ALLENDALE COUNTY, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ANDERSON COUNTY, SC								
71	Arts, entertainment, & recreation	36	23 676	4 475	1 008	370	38.1	1.3
713	Amusement, gambling, & recreation industries	35	D	D	D	e	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71391	Golf courses & country clubs	9	5 738	1 630	395	113	94.6	5.4
713910	Golf courses & country clubs	9	5 738	1 630	395	113	94.6	5.4
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
BAMBERG COUNTY, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BARNWELL COUNTY, SC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
BEAUFORT COUNTY, SC								
71	Arts, entertainment, & recreation	80	76 596	20 337	4 995	1 841	14.6	10.3
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	65	73 148	18 843	4 646	1 747	13.1	10.8
7139	Other amusement & recreation services	56	D	D	D	g	D	D
71391	Golf courses & country clubs	21	51 900	13 807	3 450	1 390	6.7	14.7
713910	Golf courses & country clubs	21	51 900	13 807	3 450	1 390	6.7	14.7
71394	Fitness & recreational sports centers	14	6 296	1 838	393	124	31.0	—
713940	Fitness & recreational sports centers	14	6 296	1 838	393	124	31.0	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
BERKELEY COUNTY, SC								
71	Arts, entertainment, & recreation	22	11 433	3 840	894	289	31.3	18.3
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71391	Golf courses & country clubs	5	5 191	2 073	481	134	35.2	28.1
713910	Golf courses & country clubs	5	5 191	2 073	481	134	35.2	28.1
CALHOUN COUNTY, SC								
71	Arts, entertainment, & recreation	5	1 940	592	134	51	70.2	29.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHARLESTON COUNTY, SC								
71	Arts, entertainment, & recreation	131	100 542	22 380	4 575	1 660	19.6	9.0
711	Performing arts, spectator sports, & related industries	20	8 954	1 708	371	198	20.9	11.9
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	5	7 739	2 606	546	225	35.7	—
7121	Museums, historical sites, & similar institutions	5	7 739	2 606	546	225	35.7	—
71212	Historical sites	4	D	D	D	c	D	D
712120	Historical sites	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	106	83 849	18 066	3 658	1 237	18.0	9.5
7131	Amusement parks & arcades	12	7 844	1 130	233	121	56.0	5.4
71312	Amusement arcades	12	7 844	1 130	233	121	56.0	5.4
713120	Amusement arcades	12	7 844	1 130	233	121	56.0	5.4
7132	Gambling industries	11	18 215	1 945	390	112	6.0	4.2
71329	Other gambling industries	11	18 215	1 945	390	112	6.0	4.2
713290	Other gambling industries	11	18 215	1 945	390	112	6.0	4.2
7139	Other amusement & recreation services	83	57 790	14 991	3 035	1 004	16.7	11.7
71391	Golf courses & country clubs	13	21 084	6 471	1 307	417	7.1	14.6
713910	Golf courses & country clubs	13	21 084	6 471	1 307	417	7.1	14.6
71393	Marinas	17	9 707	1 850	359	110	19.1	6.6
713930	Marinas	17	9 707	1 850	359	110	19.1	6.6
71394	Fitness & recreational sports centers	25	6 243	2 151	394	166	37.5	28.8
713940	Fitness & recreational sports centers	25	6 243	2 151	394	166	37.5	28.8
71399	All other amusement & recreation industries	25	18 597	3 844	799	246	18.4	2.4
713990	All other amusement & recreation industries	25	18 597	3 844	799	246	18.4	2.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	D	D	D	b	D	D
CHEROKEE COUNTY, SC								
71	Arts, entertainment, & recreation	18	30 913	2 690	440	170	2.1	4.5
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	25 230	1 956	274	82	—	5.3
713990	All other amusement & recreation industries	7	25 230	1 956	274	82	—	5.3
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	25 230	1 956	274	82	—	5.3
CHESTER COUNTY, SC								
71	Arts, entertainment, & recreation	6	707	130	21	14	83.7	16.3
CHESTERFIELD COUNTY, SC								
71	Arts, entertainment, & recreation	5	1 550	345	66	21	98.6	1.4
CLARENDON COUNTY, SC								
71	Arts, entertainment, & recreation	12	4 394	619	147	53	68.8	29.7
713	Amusement, gambling, & recreation industries	12	4 394	619	147	53	68.8	29.7
7139	Other amusement & recreation services	12	4 394	619	147	53	68.8	29.7
COLLETON COUNTY, SC								
71	Arts, entertainment, & recreation	7	343	77	21	13	25.7	74.3
DARLINGTON COUNTY, SC								
71	Arts, entertainment, & recreation	16	23 616	3 173	790	148	5.5	17.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
711212	Racetracks	3	D	D	D	b	D	D
7112122	Auto racetrack operation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
DILLON COUNTY, SC								
71	Arts, entertainment, & recreation	7	2 658	807	108	48	14.7	12.9
713	Amusement, gambling, & recreation industries	7	2 658	807	108	48	14.7	12.9
DORCHESTER COUNTY, SC								
71	Arts, entertainment, & recreation	19	5 678	1 661	356	157	52.6	39.5
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EDGEFIELD COUNTY, SC								
71	Arts, entertainment, & recreation	5	7 367	1 624	354	166	1.6	—
713	Amusement, gambling, & recreation industries	5	7 367	1 624	354	166	1.6	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
FAIRFIELD COUNTY, SC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FLORENCE COUNTY, SC								
71	Arts, entertainment, & recreation	30	17 676	3 369	780	467	42.2	6.6
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	22	13 447	2 686	635	399	44.4	8.6
71395	Bowling centers	3	2 546	741	197	61	—	37.5
713950	Bowling centers	3	2 546	741	197	61	—	37.5
71399	All other amusement & recreation industries	8	D	D	D	c	D	D
713990	All other amusement & recreation industries	8	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
GEORGETOWN COUNTY, SC								
71	Arts, entertainment, & recreation	31	56 723	12 595	2 534	799	18.3	2.8
713	Amusement, gambling, & recreation industries	29	D	D	D	f	D	D
7139	Other amusement & recreation services	24	D	D	D	f	D	D
71391	Golf courses & country clubs	11	44 550	10 477	2 123	639	3.3	3.4
713910	Golf courses & country clubs	11	44 550	10 477	2 123	639	3.3	3.4
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	a	D	D
GREENVILLE COUNTY, SC								
71	Arts, entertainment, & recreation	129	118 034	30 040	4 930	1 777	18.2	7.8
711	Performing arts, spectator sports, & related industries	17	7 568	3 494	492	236	63.5	2.5
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	112	110 466	26 546	4 438	1 541	15.1	8.1
7132	Gambling industries	15	23 796	6 051	858	226	17.0	3.5
71329	Other gambling industries	15	23 796	6 051	858	226	17.0	3.5
713290	Other gambling industries	15	23 796	6 051	858	226	17.0	3.5
7132901	Slot machine operators	9	D	D	D	c	D	D
7139	Other amusement & recreation services	87	83 837	19 827	3 408	1 236	14.9	9.0
71391	Golf courses & country clubs	21	27 238	8 347	1 581	575	26.4	8.3
713910	Golf courses & country clubs	21	27 238	8 347	1 581	575	26.4	8.3
71394	Fitness & recreational sports centers	35	10 477	3 265	714	327	24.6	35.3
713940	Fitness & recreational sports centers	35	10 477	3 265	714	327	24.6	35.3
7139405	Roller skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	7	3 510	1 096	253	84	4.5	26.0
713950	Bowling centers	7	3 510	1 096	253	84	4.5	26.0
71399	All other amusement & recreation industries	24	42 612	7 119	860	250	6.1	1.6
713990	All other amusement & recreation industries	24	42 612	7 119	860	250	6.1	1.6
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	12	37 981	5 949	633	161	5.8	1.6
GREENWOOD COUNTY, SC								
71	Arts, entertainment, & recreation	21	6 926	2 302	476	154	57.1	10.9
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
HAMPTON COUNTY, SC								
71	Arts, entertainment, & recreation	5	937	169	39	14	70.8	8.8

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HORRY COUNTY, SC								
71	Arts, entertainment, & recreation	212	268 422	66 196	12 736	4 628	17.4	4.6
711	Performing arts, spectator sports, & related industries	22	43 610	13 056	2 273	765	4.4	.3
7111	Performing arts companies	13	37 786	12 001	2 091	682	.4	.1
71111	Theater companies & dinner theaters	6	D	D	D	f	D	D
711110	Theater companies & dinner theaters	6	D	D	D	f	D	D
7111102	Theater companies	5	D	D	D	e	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
7115	Independent artists, writers, & performers	3	D	D	D	b	D	D
71151	Independent artists, writers, & performers	3	D	D	D	b	D	D
711510	Independent artists, writers, & performers	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	11 244	2 520	327	81	6.1	—
7121	Museums, historical sites, & similar institutions	6	11 244	2 520	327	81	6.1	—
71211	Museums	2	D	D	D	b	D	D
712110	Museums	2	D	D	D	b	D	D
71213	Zoos & botanical gardens	3	D	D	D	b	D	D
712130	Zoos & botanical gardens	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	184	213 568	50 620	10 136	3 782	20.6	5.8
7131	Amusement parks & arcades	23	38 891	9 929	1 351	592	27.9	1.5
71311	Amusement & theme parks	4	D	D	D	f	D	D
713110	Amusement & theme parks	4	D	D	D	f	D	D
7131101	Waterparks	1	D	D	D	a	D	D
71312	Amusement arcades	19	D	D	D	b	D	D
713120	Amusement arcades	19	D	D	D	b	D	D
7132	Gambling industries	18	16 422	2 217	485	158	13.2	4.5
71329	Other gambling industries	18	16 422	2 217	485	158	13.2	4.5
713290	Other gambling industries	18	16 422	2 217	485	158	13.2	4.5
7139	Other amusement & recreation services	143	158 255	38 474	8 300	3 032	19.6	7.0
71391	Golf courses & country clubs	43	108 605	27 500	6 316	2 060	11.1	6.0
713910	Golf courses & country clubs	43	108 605	27 500	6 316	2 060	11.1	6.0
71394	Fitness & recreational sports centers	19	4 306	1 532	396	224	36.7	19.4
713940	Fitness & recreational sports centers	19	4 306	1 532	396	224	36.7	19.4
71399	All other amusement & recreation industries	67	41 589	8 356	1 343	672	37.5	5.1
713990	All other amusement & recreation industries	67	41 589	8 356	1 343	672	37.5	5.1
7139904	Miniature golf courses	16	10 517	1 486	253	148	14.2	7.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	23	19 049	2 499	563	155	59.4	6.8
JASPER COUNTY, SC								
71	Arts, entertainment, & recreation	8	4 956	1 251	272	65	19.9	—
713	Amusement, gambling, & recreation industries	8	4 956	1 251	272	65	19.9	—
KERSHAW COUNTY, SC								
71	Arts, entertainment, & recreation	19	6 208	1 083	255	65	21.7	4.4
711	Performing arts, spectator sports, & related industries	8	4 655	720	177	36	8.5	—
713	Amusement, gambling, & recreation industries	11	1 553	363	78	29	61.4	17.5
LANCASTER COUNTY, SC								
71	Arts, entertainment, & recreation	20	60 542	8 455	1 727	642	35.9	.6
713	Amusement, gambling, & recreation industries	20	60 542	8 455	1 727	642	35.9	.6
7131	Amusement parks & arcades	3	D	D	D	c	D	D
71312	Amusement arcades	3	D	D	D	c	D	D
713120	Amusement arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	e	D	D
71399	All other amusement & recreation industries	6	D	D	D	e	D	D
713990	All other amusement & recreation industries	6	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	e	D	D
LAURENS COUNTY, SC								
71	Arts, entertainment, & recreation	8	2 769	825	157	46	4.2	.7
713	Amusement, gambling, & recreation industries	8	2 769	825	157	46	4.2	.7
7139	Other amusement & recreation services	5	D	D	D	a	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEXINGTON COUNTY, SC								
71	Arts, entertainment, & recreation	64	57 573	9 117	2 157	789	23.6	42.9
713	Amusement, gambling, & recreation industries	61	D	D	D	f	D	D
7131	Amusement parks & arcades	9	8 997	1 447	253	101	7.6	—
71312	Amusement arcades	9	8 997	1 447	253	101	7.6	—
713120	Amusement arcades	9	8 997	1 447	253	101	7.6	—
7132	Gambling industries	10	D	D	D	c	D	D
71329	Other gambling industries	10	D	D	D	c	D	D
713290	Other gambling industries	10	D	D	D	c	D	D
7132901	Slot machine operators	7	D	D	D	c	D	D
7139	Other amusement & recreation services	42	D	D	D	e	D	D
71394	Fitness & recreational sports centers	15	1 983	440	75	170	49.7	12.1
713940	Fitness & recreational sports centers	15	1 983	440	75	170	49.7	12.1
71395	Bowling centers	4	2 708	838	201	89	—	—
713950	Bowling centers	4	2 708	838	201	89	—	—
71399	All other amusement & recreation industries	14	8 741	1 064	201	60	81.3	1.6
713990	All other amusement & recreation industries	14	8 741	1 064	201	60	81.3	1.6
7139905	Coin-operated amusement devices (except slot machine operation) .	9	7 534	831	162	43	80.2	—
MCCORMICK COUNTY, SC								
71	Arts, entertainment, & recreation	4	456	75	19	18	43.4	37.1
MARION COUNTY, SC								
71	Arts, entertainment, & recreation	6	1 290	455	99	38	92.2	—
MARLBORO COUNTY, SC								
71	Arts, entertainment, & recreation	10	5 668	1 533	345	107	11.1	15.4
713	Amusement, gambling, & recreation industries	10	5 668	1 533	345	107	11.1	15.4
7139	Other amusement & recreation services	7	3 219	496	92	30	19.5	8.7
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	4	D	D	D	a	D	D
NEWBERRY COUNTY, SC								
71	Arts, entertainment, & recreation	5	1 359	219	31	10	96.2	3.8
OCONEE COUNTY, SC								
71	Arts, entertainment, & recreation	24	10 801	3 041	609	170	28.7	11.1
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	2 788	674	131	31	—	5.9
713990	All other amusement & recreation industries	3	2 788	674	131	31	—	5.9
ORANGEBURG COUNTY, SC								
71	Arts, entertainment, & recreation	25	9 488	2 787	620	195	51.8	11.0
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
PICKENS COUNTY, SC								
71	Arts, entertainment, & recreation	31	14 126	3 138	578	255	52.5	19.3
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RICHLAND COUNTY, SC								
71	Arts, entertainment, & recreation	87	57 478	13 698	2 859	1 062	17.2	21.0
711	Performing arts, spectator sports, & related industries	15	9 176	2 218	898	71	5.3	9.1
7111	Performing arts companies	4	1 709	1 218	700	20	13.8	—
71113	Musical groups & artists	4	1 709	1 218	700	20	13.8	—
711130	Musical groups & artists	4	1 709	1 218	700	20	13.8	—
7111309	Other music groups & artists	4	1 709	1 218	700	20	13.8	—
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	71	D	D	D	f	D	D
7131	Amusement parks & arcades	8	7 441	1 494	187	95	30.7	64.6
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7132	Gambling industries	11	D	D	D	c	D	D
71329	Other gambling industries	11	D	D	D	c	D	D
713290	Other gambling industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	52	D	D	D	f	D	D
71391	Golf courses & country clubs	11	7 947	2 839	414	200	6.5	15.0
713910	Golf courses & country clubs	11	7 947	2 839	414	200	6.5	15.0
71394	Fitness & recreational sports centers	20	8 269	2 808	666	501	25.0	16.4
713940	Fitness & recreational sports centers	20	8 269	2 808	666	501	25.0	16.4
71399	All other amusement & recreation industries	16	7 436	1 386	145	42	46.5	.1
713990	All other amusement & recreation industries	16	7 436	1 386	145	42	46.5	.1
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	6 087	1 194	135	35	37.5	—
SALUDA COUNTY, SC								
71	Arts, entertainment, & recreation	3	1 573	412	97	37	D	—
713	Amusement, gambling, & recreation industries	3	1 573	412	97	37	D	—
7139	Other amusement & recreation services	3	1 573	412	97	37	D	—
SPARTANBURG COUNTY, SC								
71	Arts, entertainment, & recreation	57	31 600	8 406	1 800	683	35.5	4.3
711	Performing arts, spectator sports, & related industries	5	2 735	769	221	37	50.7	2.4
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	52	28 865	7 637	1 579	646	34.1	4.4
7139	Other amusement & recreation services	40	19 967	5 708	1 189	506	46.6	4.2
71394	Fitness & recreational sports centers	13	4 476	1 508	286	148	54.2	18.9
713940	Fitness & recreational sports centers	13	4 476	1 508	286	148	54.2	18.9
71399	All other amusement & recreation industries	17	D	D	D	c	D	D
713990	All other amusement & recreation industries	17	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	D	D	D	b	D	D
SUMTER COUNTY, SC								
71	Arts, entertainment, & recreation	20	6 844	1 855	410	152	21.9	21.5
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
UNION COUNTY, SC								
71	Arts, entertainment, & recreation	8	1 527	273	79	22	17.0	44.9
WILLIAMSBURG COUNTY, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
YORK COUNTY, SC								
71	Arts, entertainment, & recreation	59	29 197	7 879	1 929	560	32.7	5.2
711	Performing arts, spectator sports, & related industries	14	10 873	2 798	716	84	4.7	4.0
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	45	18 324	5 081	1 213	476	49.4	5.9
7131	Amusement parks & arcades	6	3 463	694	140	71	79.7	—
71312	Amusement arcades	6	3 463	694	140	71	79.7	—
713120	Amusement arcades	6	3 463	694	140	71	79.7	—
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	2 514	846	228	143	11.3	39.6
713940	Fitness & recreational sports centers	10	2 514	846	228	143	11.3	39.6
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AIKEN, SC								
71	Arts, entertainment, & recreation	23	10 255	3 597	865	280	17.9	23.4
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
ALLEDALE, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ANDERSON, SC								
71	Arts, entertainment, & recreation	14	4 150	821	140	108	66.2	—
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
BAMBERG, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BARNWELL, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
BEAUFORT, SC								
71	Arts, entertainment, & recreation	11	8 448	1 859	432	125	15.1	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BENNETTSVILLE, SC								
71	Arts, entertainment, & recreation	6	3 830	901	195	39	13.4	7.3
713	Amusement, gambling, & recreation industries	6	3 830	901	195	39	13.4	7.3
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	a	D	D
CAMDEN, SC								
71	Arts, entertainment, & recreation	9	4 729	801	191	49	13.6	—
711	Performing arts, spectator sports, & related industries	5	3 882	551	135	29	3.2	—
CAYCE, SC								
71	Arts, entertainment, & recreation	3	1 785	479	113	33	—	—
713	Amusement, gambling, & recreation industries	3	1 785	479	113	33	—	—
CHARLESTON, SC *								
71	Arts, entertainment, & recreation	50	29 995	6 226	1 347	614	17.4	10.3
711	Performing arts, spectator sports, & related industries	14	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	c	D	D
71212	Historical sites	3	D	D	D	c	D	D
712120	Historical sites	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	32	19 940	3 702	782	309	15.3	10.1
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71393	Marinas	7	4 581	1 012	209	63	18.0	13.9
713930	Marinas	7	4 581	1 012	209	63	18.0	13.9
71394	Fitness & recreational sports centers	8	1 896	739	158	54	34.2	8.4
713940	Fitness & recreational sports centers	8	1 896	739	158	54	34.2	8.4
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
CHARLESTON, SC (CHARLESTON COUNTY PART) *								
71	Arts, entertainment, & recreation	50	29 995	6 226	1 347	614	17.4	10.3
711	Performing arts, spectator sports, & related industries	14	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	c	D	D
71212	Historical sites	3	D	D	D	c	D	D
712120	Historical sites	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	32	19 940	3 702	782	309	15.3	10.1
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71393	Marinas	7	4 581	1 012	209	63	18.0	13.9
713930	Marinas	7	4 581	1 012	209	63	18.0	13.9
71394	Fitness & recreational sports centers	8	1 896	739	158	54	34.2	8.4
713940	Fitness & recreational sports centers	8	1 896	739	158	54	34.2	8.4
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
CHESTER, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLEMSON, SC *								
71	Arts, entertainment, & recreation	6	2 042	598	133	75	11.2	78.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
CLEMSON, SC (PICKENS COUNTY PART) *								
71	Arts, entertainment, & recreation	6	2 042	598	133	75	11.2	78.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLINTON, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
CLOVER, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
COLUMBIA, SC *								
71	Arts, entertainment, & recreation	44	33 652	7 798	1 885	662	12.8	17.4
711	Performing arts, spectator sports, & related industries	10	3 837	1 792	813	61	2.9	21.9
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	29 815	6 006	1 072	601	14.1	16.8
7131	Amusement parks & arcades	6	7 516	1 017	193	92	21.3	28.6
71312	Amusement arcades	5	D	D	D	b	D	D
713120	Amusement arcades	5	D	D	D	b	D	D
7132	Gambling industries	5	D	D	D	b	D	D
71329	Other gambling industries	5	D	D	D	b	D	D
713290	Other gambling industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	4 464	1 602	359	328	7.3	27.1
713940	Fitness & recreational sports centers	9	4 464	1 602	359	328	7.3	27.1
71399	All other amusement & recreation industries	9	D	D	D	a	D	D
713990	All other amusement & recreation industries	9	D	D	D	a	D	D
COLUMBIA, SC (LEXINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71312	Amusement arcades	2	D	D	D	b	D	D
713120	Amusement arcades	2	D	D	D	b	D	D
COLUMBIA, SC (RICHLAND COUNTY PART) *								
71	Arts, entertainment, & recreation	41	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	3 837	1 792	813	61	2.9	21.9
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
7132	Gambling industries	4	D	D	D	b	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	4 464	1 602	359	328	7.3	27.1
713940	Fitness & recreational sports centers	9	4 464	1 602	359	328	7.3	27.1
71399	All other amusement & recreation industries	9	D	D	D	a	D	D
713990	All other amusement & recreation industries	9	D	D	D	a	D	D
CONWAY, SC								
71	Arts, entertainment, & recreation	11	10 603	1 417	268	75	83.9	1.3
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71312	Amusement arcades	2	D	D	D	b	D	D
713120	Amusement arcades	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DARLINGTON, SC								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
DILLON, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EASLEY, SC								
71	Arts, entertainment, & recreation	16	9 333	1 911	330	125	60.4	12.1
711	Performing arts, spectator sports, & related industries	3	1 854	298	56	15	D	—
713	Amusement, gambling, & recreation industries	13	7 479	1 613	274	110	52.4	15.1
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
EDGEFIELD, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FLORENCE, SC								
71	Arts, entertainment, & recreation	20	13 909	2 418	552	379	37.0	7.5
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71395	Bowling centers	3	2 546	741	197	61	—	37.5
713950	Bowling centers	3	2 546	741	197	61	—	37.5
71399	All other amusement & recreation industries	6	D	D	D	c	D	D
713990	All other amusement & recreation industries	6	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	a	D	D
FOREST ACRES, SC								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
FORT MILL, SC								
71	Arts, entertainment, & recreation	4	8 730	2 254	535	79	21.0	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
GAFFNEY, SC								
71	Arts, entertainment, & recreation	7	3 637	656	152	100	7.5	35.2
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
GEORGETOWN, SC								
71	Arts, entertainment, & recreation	9	9 194	1 224	230	83	85.8	—
713	Amusement, gambling, & recreation industries	9	9 194	1 224	230	83	85.8	—
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GOOSE CREEK, SC *								
71	Arts, entertainment, & recreation	5	7 226	2 972	641	185	16.7	20.2
713	Amusement, gambling, & recreation industries	5	7 226	2 972	641	185	16.7	20.2
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
GOOSE CREEK, SC (BERKELEY COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
GOOSE CREEK, SC (CHARLESTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	1	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
GREENVILLE, SC								
71	Arts, entertainment, & recreation	43	31 547	8 288	1 464	601	23.8	7.0
711	Performing arts, spectator sports, & related industries	7	4 715	2 750	322	190	63.8	—
7112	Spectator sports	3	3 123	2 260	257	181	D	—
71121	Spectator sports	3	3 123	2 260	257	181	D	—
713	Amusement, gambling, & recreation industries	36	26 832	5 538	1 142	411	16.8	8.2
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71391	Golf courses & country clubs	10	11 985	2 962	515	211	27.3	9.9
713910	Golf courses & country clubs	10	11 985	2 962	515	211	27.3	9.9
71394	Fitness & recreational sports centers	10	1 611	735	176	67	66.2	2.4
713940	Fitness & recreational sports centers	10	1 611	735	176	67	66.2	2.4
71399	All other amusement & recreation industries	8	10 699	1 245	292	54	.6	5.7
713990	All other amusement & recreation industries	8	10 699	1 245	292	54	.6	5.7
7139904	Miniature golf courses	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
GREENWOOD, SC								
71	Arts, entertainment, & recreation	9	2 823	922	148	38	72.9	7.3
713	Amusement, gambling, & recreation industries	9	2 823	922	148	38	72.9	7.3
GREER, SC *								
71	Arts, entertainment, & recreation	8	3 584	790	166	68	13.1	9.7
713	Amusement, gambling, & recreation industries	8	3 584	790	166	68	13.1	9.7
7139	Other amusement & recreation services	8	3 584	790	166	68	13.1	9.7
GREER, SC (GREENVILLE COUNTY PART) *								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
GREER, SC (SPARTANBURG COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMPTON, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HANAHAN, SC								
71	Arts, entertainment, & recreation	6	5 045	1 961	466	153	—	7.4
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
HARTSVILLE, SC								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HILTON HEAD ISLAND, SC								
71	Arts, entertainment, & recreation	50	49 711	13 301	3 033	961	16.2	7.4
711	Performing arts, spectator sports, & related industries	12	2 714	1 242	278	71	41.7	.2
713	Amusement, gambling, & recreation industries	38	46 997	12 059	2 755	890	14.7	7.9
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71391	Golf courses & country clubs	12	34 171	8 594	2 046	694	6.2	10.7
713910	Golf courses & country clubs	12	34 171	8 594	2 046	694	6.2	10.7
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
HOLLYWOOD, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HONEA PATH, SC *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HONEA PATH, SC (ANDERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
IRMO, SC *								
71	Arts, entertainment, & recreation	8	3 140	597	147	67	20.4	1.2
713	Amusement, gambling, & recreation industries	8	3 140	597	147	67	20.4	1.2
7139	Other amusement & recreation services	6	D	D	D	b	D	D
IRMO, SC (LEXINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
IRMO, SC (RICHLAND COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ISLE OF PALMS, SC								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
LAKE CITY, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LANCASTER, SC								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
71312	Amusement arcades	3	D	D	D	c	D	D
713120	Amusement arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	a	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
LAURENS, SC								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
LEXINGTON, SC								
71	Arts, entertainment, & recreation	11	4 820	1 048	193	217	28.9	—
713	Amusement, gambling, & recreation industries	11	4 820	1 048	193	217	28.9	—
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
LIBERTY, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LORIS, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MCCOLL, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MANNING, SC								
71	Arts, entertainment, & recreation	8	2 293	409	96	40	62.0	35.1
713	Amusement, gambling, & recreation industries	8	2 293	409	96	40	62.0	35.1
7139	Other amusement & recreation services	8	2 293	409	96	40	62.0	35.1
MAULDIN, SC								
71	Arts, entertainment, & recreation	4	1 389	366	78	32	39.7	—
MONCK'S CORNER, SC								
71	Arts, entertainment, & recreation	3	811	223	62	32	78.9	21.1
MOUNT PLEASANT, SC								
71	Arts, entertainment, & recreation	18	14 244	3 516	772	244	14.2	23.5
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71391	Golf courses & country clubs	6	10 087	2 204	490	152	14.9	17.0
713910	Golf courses & country clubs	6	10 087	2 204	490	152	14.9	17.0
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
MULLINS, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MYRTLE BEACH, SC								
71	Arts, entertainment, & recreation	76	120 752	31 635	5 870	2 248	11.4	2.7
711	Performing arts, spectator sports, & related industries	12	D	D	D	f	D	D
7111	Performing arts companies	8	D	D	D	f	D	D
71111	Theater companies & dinner theaters	4	D	D	D	f	D	D
711110	Theater companies & dinner theaters	4	D	D	D	f	D	D
7111102	Theater companies	3	D	D	D	e	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
71211	Museums	2	D	D	D	b	D	D
712110	Museums	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	60	84 022	19 314	3 886	1 621	14.8	3.8
7131	Amusement parks & arcades	11	20 335	7 029	1 070	532	5.8	2.5
71311	Amusement & theme parks	3	D	D	D	f	D	D
713110	Amusement & theme parks	3	D	D	D	f	D	D
7139	Other amusement & recreation services	46	D	D	D	g	D	D
71391	Golf courses & country clubs	9	29 335	6 796	1 654	580	4.3	—
713910	Golf courses & country clubs	9	29 335	6 796	1 654	580	4.3	—
71394	Fitness & recreational sports centers	7	2 466	1 182	313	179	20.2	31.7
713940	Fitness & recreational sports centers	7	2 466	1 182	313	179	20.2	31.7
71399	All other amusement & recreation industries	28	D	D	D	e	D	D
713990	All other amusement & recreation industries	28	D	D	D	e	D	D
7139904	Miniature golf courses	10	4 081	773	129	62	14.8	20.1
7139905	Coin-operated amusement devices (except slot machine operation) ..	12	D	D	D	b	D	D
NORTH AUGUSTA, SC *								
71	Arts, entertainment, & recreation	16	21 913	3 517	603	299	7.3	12.8
713	Amusement, gambling, & recreation industries	16	21 913	3 517	603	299	7.3	12.8
7132	Gambling industries	9	18 766	2 685	426	234	6.2	10.3
71329	Other gambling industries	9	18 766	2 685	426	234	6.2	10.3
713290	Other gambling industries	9	18 766	2 685	426	234	6.2	10.3
NORTH AUGUSTA, SC (AIKEN COUNTY PART) *								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7132	Gambling industries	7	D	D	D	c	D	D
71329	Other gambling industries	7	D	D	D	c	D	D
713290	Other gambling industries	7	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
NORTH AUGUSTA, SC (EDGEFIELD COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
NORTH CHARLESTON, SC *								
71	Arts, entertainment, & recreation	29	27 353	3 907	749	262	10.6	6.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7132	Gambling industries	8	D	D	D	b	D	D
71329	Other gambling industries	8	D	D	D	b	D	D
713290	Other gambling industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71394	Fitness & recreational sports centers	7	1 812	484	37	29	47.7	—
713940	Fitness & recreational sports centers	7	1 812	484	37	29	47.7	—
NORTH CHARLESTON, SC (CHARLESTON COUNTY PART) *								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7132	Gambling industries	8	D	D	D	b	D	D
71329	Other gambling industries	8	D	D	D	b	D	D
713290	Other gambling industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71394	Fitness & recreational sports centers	7	1 812	484	37	29	47.7	—
713940	Fitness & recreational sports centers	7	1 812	484	37	29	47.7	—
NORTH CHARLESTON, SC (DORCHESTER COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTH MYRTLE BEACH, SC								
71	Arts, entertainment, & recreation	31	36 469	7 301	1 501	555	13.5	4.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7111102	Theater companies	1	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71391	Golf courses & country clubs	8	13 702	3 214	729	220	20.0	12.5
713910	Golf courses & country clubs	8	13 702	3 214	729	220	20.0	12.5
71399	All other amusement & recreation industries	10	D	D	D	c	D	D
713990	All other amusement & recreation industries	10	D	D	D	c	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
ORANGEBURG, SC								
71	Arts, entertainment, & recreation	6	870	155	35	29	84.1	15.9
PAGELAND, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PENDLETON, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PICKENS, SC								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
PORT ROYAL, SC								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
ROCK HILL, SC								
71	Arts, entertainment, & recreation	27	8 483	2 499	671	243	12.7	11.4
711	Performing arts, spectator sports, & related industries	7	2 202	324	62	16	6.9	—
713	Amusement, gambling, & recreation industries	20	6 281	2 175	609	227	14.7	15.4
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	2 000	838	306	58	27.8	—
713990	All other amusement & recreation industries	6	2 000	838	306	58	27.8	—
SENECA, SC								
71	Arts, entertainment, & recreation	9	5 848	1 427	302	92	27.6	10.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
SIMPSONVILLE, SC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SPARTANBURG, SC								
71	Arts, entertainment, & recreation	18	8 000	2 360	536	155	61.8	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D
SPRINGDALE, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SUMMERVILLE, SC *								
71	Arts, entertainment, & recreation	13	3 503	1 055	209	81	40.9	55.1
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
SUMMERVILLE, SC (BERKELEY COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SUMMERVILLE, SC (DORCHESTER COUNTY PART) *								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
SUMTER, SC								
71	Arts, entertainment, & recreation	16	5 989	1 622	353	136	12.3	23.1
713	Amusement, gambling, & recreation industries	16	5 989	1 622	353	136	12.3	23.1
7139	Other amusement & recreation services	11	D	D	D	b	D	D
SURFSIDE BEACH, SC								
71	Arts, entertainment, & recreation	6	7 332	1 746	270	110	18.5	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7115	Independent artists, writers, & performers	1	D	D	D	b	D	D
71151	Independent artists, writers, & performers	1	D	D	D	b	D	D
711510	Independent artists, writers, & performers	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
TEGA CAY, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TRAVELERS REST, SC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
UNION, SC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WALHALLA, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WALTERBORO, SC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WEST COLUMBIA, SC								
71	Arts, entertainment, & recreation	15	34 141	3 825	657	248	16.7	71.5
713	Amusement, gambling, & recreation industries	15	34 141	3 825	657	248	16.7	71.5
7131	Amusement parks & arcades	4	D	D	D	b	D	D
71312	Amusement arcades	4	D	D	D	b	D	D
713120	Amusement arcades	4	D	D	D	b	D	D
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132901	Slot machine operators	2	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	a	D	D
WESTMINSTER, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILLIAMSTON, SC								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
WILLISTON, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WINNSBORO, SC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
YORK, SC								
71	Arts, entertainment, & recreation	4	1 805	490	122	59	76.2	23.8
BALANCE OF ABBEVILLE COUNTY, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF AIKEN COUNTY, SC								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF ANDERSON COUNTY, SC								
71	Arts, entertainment, & recreation	19	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF BEAUFORT COUNTY, SC								
71	Arts, entertainment, & recreation	17	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	f	D	D
7139	Other amusement & recreation services	12	D	D	D	f	D	D
71391	Golf courses & country clubs	8	D	D	D	f	D	D
713910	Golf courses & country clubs	8	D	D	D	f	D	D
BALANCE OF BERKELEY COUNTY, SC								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF CALHOUN COUNTY, SC								
71	Arts, entertainment, & recreation	5	1 940	592	134	51	70.2	29.5
BALANCE OF CHARLESTON COUNTY, SC								
71	Arts, entertainment, & recreation	31	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	b	D	D
712120	Historical sites	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71312	Amusement arcades	2	D	D	D	b	D	D
713120	Amusement arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BALANCE OF CHEROKEE COUNTY, SC								
71	Arts, entertainment, & recreation	11	27 276	2 034	288	70	1.4	.4
713	Amusement, gambling, & recreation industries	11	27 276	2 034	288	70	1.4	.4
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
BALANCE OF CHESTER COUNTY, SC								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF CHESTERFIELD COUNTY, SC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CLARENDON COUNTY, SC								
71	Arts, entertainment, & recreation	4	2 101	210	51	13	76.2	23.8
713	Amusement, gambling, & recreation industries	4	2 101	210	51	13	76.2	23.8
7139	Other amusement & recreation services	4	2 101	210	51	13	76.2	23.8
BALANCE OF COLLETON COUNTY, SC								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF DARLINGTON COUNTY, SC								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7112	Spectator sports	3	D	D	D	a	D	D
71121	Spectator sports	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF DILLON COUNTY, SC								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF DORCHESTER COUNTY, SC								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF EDGEFIELD COUNTY, SC								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
BALANCE OF FLORENCE COUNTY, SC								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF GEORGETOWN COUNTY, SC								
71	Arts, entertainment, & recreation	22	47 529	11 371	2 304	716	5.2	3.4
713	Amusement, gambling, & recreation industries	20	D	D	D	f	D	D
7139	Other amusement & recreation services	18	D	D	D	f	D	D
71391	Golf courses & country clubs	11	44 550	10 477	2 123	639	3.3	3.4
713910	Golf courses & country clubs	11	44 550	10 477	2 123	639	3.3	3.4
BALANCE OF GREENVILLE COUNTY, SC								
71	Arts, entertainment, & recreation	69	81 011	20 395	3 179	1 056	15.8	8.1
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	60	D	D	D	g	D	D
7132	Gambling industries	13	D	D	D	c	D	D
71329	Other gambling industries	13	D	D	D	c	D	D
713290	Other gambling industries	13	D	D	D	c	D	D
7132901	Slot machine operators	8	D	D	D	c	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71391	Golf courses & country clubs	10	D	D	D	e	D	D
713910	Golf courses & country clubs	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	D	D	D	c	D	D
713940	Fitness & recreational sports centers	16	D	D	D	c	D	D
7139405	Roller skating rinks	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	D	D	D	c	D	D
713990	All other amusement & recreation industries	13	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	D	D	D	c	D	D
BALANCE OF GREENWOOD COUNTY, SC								
71	Arts, entertainment, & recreation	12	4 103	1 380	328	116	46.3	13.5
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
BALANCE OF HAMPTON COUNTY, SC								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF HORRY COUNTY, SC								
71	Arts, entertainment, & recreation	86	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	79	D	D	D	g	D	D
7131	Amusement parks & arcades	6	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	a	D	D
713110	Amusement & theme parks	1	D	D	D	a	D	D
7131101	Waterparks	1	D	D	D	a	D	D
7139	Other amusement & recreation services	64	D	D	D	g	D	D
71391	Golf courses & country clubs	25	D	D	D	g	D	D
713910	Golf courses & country clubs	25	D	D	D	g	D	D
71399	All other amusement & recreation industries	22	8 038	2 580	345	203	46.0	2.7
713990	All other amusement & recreation industries	22	8 038	2 580	345	203	46.0	2.7
BALANCE OF JASPER COUNTY, SC								
71	Arts, entertainment, & recreation	8	4 956	1 251	272	65	19.9	-
713	Amusement, gambling, & recreation industries	8	4 956	1 251	272	65	19.9	-

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							From administrative records ¹	Estimated ²
	BALANCE OF KERSHAW COUNTY, SC							
71	Arts, entertainment, & recreation	10	1 479	282	64	16	47.7	18.4
	BALANCE OF LANCASTER COUNTY, SC							
71	Arts, entertainment, & recreation	8	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	6	D	D	D	e	D	D
71399	All other amusement & recreation industries	3	D	D	D	e	D	D
713990	All other amusement & recreation industries	3	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	e	D	D
	BALANCE OF LAURENS COUNTY, SC							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF LEXINGTON COUNTY, SC							
71	Arts, entertainment, & recreation	24	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	2 983	404	99	23	100.0	—
713990	All other amusement & recreation industries	6	2 983	404	99	23	100.0	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	a	D	D
	BALANCE OF MCCORMICK COUNTY, SC							
71	Arts, entertainment, & recreation	4	456	75	19	18	43.4	37.1
	BALANCE OF MARION COUNTY, SC							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF MARLBORO COUNTY, SC							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
	BALANCE OF NEWBERRY COUNTY, SC							
71	Arts, entertainment, & recreation	5	1 359	219	31	10	96.2	3.8
	BALANCE OF OCONEE COUNTY, SC							
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
	BALANCE OF ORANGEBURG COUNTY, SC							
71	Arts, entertainment, & recreation	19	8 618	2 632	585	166	48.5	10.5
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
	BALANCE OF PICKENS COUNTY, SC							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
	BALANCE OF RICHLAND COUNTY, SC							
71	Arts, entertainment, & recreation	42	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	37	20 630	5 420	865	373	18.8	30.1
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71312	Amusement arcades	3	D	D	D	b	D	D
713120	Amusement arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	27	13 984	3 587	670	296	21.4	6.9
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF SALUDA COUNTY, SC								
71	Arts, entertainment, & recreation	3	1 573	412	97	37	D	—
713	Amusement, gambling, & recreation industries	3	1 573	412	97	37	D	—
7139	Other amusement & recreation services	3	1 573	412	97	37	D	—
BALANCE OF SPARTANBURG COUNTY, SC								
71	Arts, entertainment, & recreation	38	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	35	D	D	D	f	D	D
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	4	2 675	289	46	14	32.7	—
BALANCE OF SUMTER COUNTY, SC								
71	Arts, entertainment, & recreation	4	855	233	57	16	89.6	10.4
BALANCE OF UNION COUNTY, SC								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF WILLIAMSBURG COUNTY, SC								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF YORK COUNTY, SC								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 71130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

SOUTH CAROLINA

Andrews is in Georgetown and Williamsburg Counties.

Batesburg-Leesville is in Lexington and Saluda Counties; resulted from the merger of Batesburg (reported in the 1992 Economic Census) and Leesville (not populous enough for separate tabulation in the 1992 Economic Census) in January 1993.

Charleston is in Berkeley and Charleston Counties.

Clemson is in Anderson and Pickens Counties.

Columbia is in Lexington and Richland Counties.

Fountain Inn is in Greenville and Laurens Counties.

Goose Creek is in Berkeley and Charleston Counties.

Greer is in Greenville and Spartanburg Counties.

Honea Path is in Abbeville and Anderson Counties.

Irmo is in Lexington and Richland Counties.

North Augusta is in Aiken and Edgefield Counties.

North Charleston is in Berkeley, Charleston, and Dorchester Counties.

Summerville is in Berkeley, Charleston, and Dorchester Counties.

Appendix E. Metropolitan Areas

SOUTH CAROLINA

Augusta—Aiken, GA—SC MSA

Columbia County, GA
McDuffie County, GA
Richmond County, GA
Aiken County, SC
Edgefield County, SC

Charleston—North Charleston, SC MSA

Berkeley County, SC
Charleston County, SC
Dorchester County, SC

Charlotte—Gastonia—Rock Hill, NC—SC MSA

Cabarrus County, NC
Gaston County, NC
Lincoln County, NC
Mecklenburg County, NC
Rowan County, NC

Charlotte—Gastonia—Rock Hill, NC—SC MSA—Con.

Union County, NC
York County, SC

Columbia, SC MSA

Lexington County, SC
Richland County, SC

Florence, SC MSA

Florence County, SC

Greenville—Spartanburg—Anderson, SC MSA

Anderson County, SC
Cherokee County, SC
Greenville County, SC
Pickens County, SC
Spartanburg County, SC

Myrtle Beach, SC MSA

Horry County, SC

Sumter, SC MSA

Sumter County, SC

South Dakota

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOUTH DAKOTA								
71	Arts, entertainment, & recreation	432	299 166	60 182	13 028	4 647	20.7	4.5
711	Performing arts, spectator sports, & related industries	51	13 553	2 512	484	244	23.8	10.2
7111	Performing arts companies	15	1 711	399	20	24	32.7	1.2
71111	Theater companies & dinner theaters	6	1 096	315	13	7	44.0	—
711110	Theater companies & dinner theaters	6	1 096	315	13	7	44.0	—
7111102	Theater companies	3	D	D	D	a	D	D
7111103	Dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	6	491	70	4	9	15.7	4.1
711130	Musical groups & artists	6	491	70	4	9	15.7	4.1
7111309	Other music groups & artists	6	491	70	4	9	15.7	4.1
71119	Other performing arts companies	3	124	14	3	8	—	—
711190	Other performing arts companies	3	124	14	3	8	—	—
7111909	Other performing arts companies (except circuses)	3	124	14	3	8	—	—
7112	Spectator sports	18	7 688	1 547	375	186	9.8	2.7
71121	Spectator sports	18	7 688	1 547	375	186	9.8	2.7
711211	Sports teams & clubs	3	3 198	979	290	122	—	—
7112112	Baseball clubs	2	D	D	D	b	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
711212	Racetracks	10	3 525	418	26	56	13.4	3.6
7112122	Auto racetrack operation	10	3 525	418	26	56	13.4	3.6
711219	Other spectator sports	5	965	150	59	8	29.0	8.2
7112191	Professional athletes	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	8	2 711	309	53	11	23.8	42.2
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	a	D	D
7115	Independent artists, writers, & performers	10	1 443	257	36	23	88.1	1.0
71151	Independent artists, writers, & performers	10	1 443	257	36	23	88.1	1.0
711510	Independent artists, writers, & performers	10	1 443	257	36	23	88.1	1.0
712	Museums, historical sites, & similar institutions	17	7 280	2 292	284	93	19.5	—
7121	Museums, historical sites, & similar institutions	17	7 280	2 292	284	93	19.5	—
71211	Museums	7	D	D	D	a	D	D
712110	Museums	7	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	8	3 123	1 088	121	38	—	—
712190	Nature parks & other similar institutions	8	3 123	1 088	121	38	—	—
713	Amusement, gambling, & recreation industries	364	278 333	55 378	12 260	4 310	20.5	4.3
7131	Amusement parks & arcades	17	5 541	1 439	176	91	26.6	21.5
71311	Amusement & theme parks	6	2 478	757	41	8	21.5	1.7
713110	Amusement & theme parks	6	2 478	757	41	8	21.5	1.7
7131101	Waterparks	3	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	a	D	D
71312	Amusement arcades	11	3 063	682	135	83	30.7	37.6
713120	Amusement arcades	11	3 063	682	135	83	30.7	37.6
7132	Gambling industries	136	197 084	37 691	8 399	2 502	12.8	3.4
71321	Casinos (except casino hotels)	66	132 413	28 763	6 324	1 852	13.7	.5
713210	Casinos (except casino hotels)	66	132 413	28 763	6 324	1 852	13.7	.5
71329	Other gambling industries	70	64 671	8 928	2 075	650	11.0	9.5
713290	Other gambling industries	70	64 671	8 928	2 075	650	11.0	9.5
7132901	Slot machine operators	30	44 156	4 863	1 092	280	10.3	8.1
7132902	Lottery, bingo, bookie, & other betting operation	40	20 515	4 065	983	370	12.5	12.6
7139	Other amusement & recreation services	211	75 708	16 248	3 685	1 717	40.2	5.4
71391	Golf courses & country clubs	30	9 566	4 165	572	217	28.8	12.5
713910	Golf courses & country clubs	30	9 566	4 165	572	217	28.8	12.5
71392	Skiing facilities	3	D	D	D	c	D	D
713920	Skiing facilities	3	D	D	D	c	D	D
71393	Marinas	5	3 939	449	79	27	3.4	.8
713930	Marinas	5	3 939	449	79	27	3.4	.8
71394	Fitness & recreational sports centers	50	18 135	3 014	697	471	62.1	2.6
713940	Fitness & recreational sports centers	50	18 135	3 014	697	471	62.1	2.6
7139404	Ice skating rinks	2	D	D	D	a	D	D
7139405	Roller skating rinks	7	1 371	305	73	57	62.7	—
71395	Bowling centers	60	14 273	3 583	907	577	28.3	4.6
713950	Bowling centers	60	14 273	3 583	907	577	28.3	4.6
71399	All other amusement & recreation industries	63	D	D	D	e	D	D
713990	All other amusement & recreation industries	63	D	D	D	e	D	D
7139901	Dance studios & halls	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	10	2 413	539	55	40	57.0	3.6
7139904	Miniature golf courses	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	22	19 934	2 475	705	149	49.3	4.1

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SOUTH DAKOTA									
71	Arts, entertainment, & recreation	123	35 578	33 013	11 941	2 349	938	30.8	8.4
711	Performing arts, spectator sports, & related industries	16	6 481	6 331	1 410	352	202	48.6	3.4
7111	Performing arts companies	11	2 764	2 531	814	179	125	28.3	.7
71111	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	7	1 637	1 377	413	74	27	47.8	—
71113	Musical groups & artists	3	D	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	3 717	3 800	596	173	77	63.7	5.4
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	35	9 471	6 844	2 843	567	173	12.0	5.2
7121	Museums, historical sites, & similar institutions	35	9 471	6 844	2 843	567	173	12.0	5.2
71211	Museums	27	D	D	D	D	b	D	D
712110	Museums	27	D	D	D	D	b	D	D
71212	Historical sites	5	3 914	1 682	1 012	225	54	8.1	—
712120	Historical sites	5	3 914	1 682	1 012	225	54	8.1	—
71213	Zoos & botanical gardens	1	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	72	19 626	19 838	7 688	1 430	563	34.0	11.5
7139	Other amusement & recreation services	72	19 626	19 838	7 688	1 430	563	34.0	11.5
71391	Golf courses & country clubs	33	13 537	14 049	5 199	851	323	37.7	10.9
713910	Golf courses & country clubs	33	13 537	14 049	5 199	851	323	37.7	10.9
71394	Fitness & recreational sports centers	19	3 862	3 655	1 804	390	169	12.5	17.9
713940	Fitness & recreational sports centers	19	3 862	3 655	1 804	390	169	12.5	17.9
71399	All other amusement & recreation industries	20	2 227	2 134	685	189	71	48.2	4.6
713990	All other amusement & recreation industries	20	2 227	2 134	685	189	71	48.2	4.6

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RAPID CITY, SD MSA								
71	Arts, entertainment, & recreation	84	30 504	6 997	1 266	552	20.8	5.4
711	Performing arts, spectator sports, & related industries	8	1 881	406	30	14	52.6	1.1
712	Museums, historical sites, & similar institutions	11	5 621	2 048	274	88	7.1	—
7121	Museums, historical sites, & similar institutions	11	5 621	2 048	274	88	7.1	—
71219	Nature parks & other similar institutions	6	D	D	D	b	D	D
712190	Nature parks & other similar institutions	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	65	23 002	4 543	962	450	21.6	7.1
7132	Gambling industries	33	15 269	2 708	645	267	23.0	6.7
71329	Other gambling industries	21	10 836	2 020	488	195	8.4	5.7
713290	Other gambling industries	21	10 836	2 020	488	195	8.4	5.7
7139	Other amusement & recreation services	28	6 455	1 557	301	173	15.1	8.8
71394	Fitness & recreational sports centers	9	1 642	515	121	84	8.7	4.8
713940	Fitness & recreational sports centers	9	1 642	515	121	84	8.7	4.8
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SIoux FALLS, SD MSA								
71	Arts, entertainment, & recreation	82	53 600	11 316	2 452	860	14.4	4.2
711	Performing arts, spectator sports, & related industries	11	4 743	1 141	356	110	2.9	2.7
7112	Spectator sports	6	4 223	1 069	341	103	—	3.0
71121	Spectator sports	6	4 223	1 069	341	103	—	3.0
713	Amusement, gambling, & recreation industries	71	48 857	10 175	2 096	750	15.5	4.3
7131	Amusement parks & arcades	8	D	D	D	b	D	D
7132	Gambling industries	28	31 897	3 829	882	202	10.4	.2
71329	Other gambling industries	12	19 490	2 317	504	109	3.3	—
713290	Other gambling industries	12	19 490	2 317	504	109	3.3	—
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	5	5 181	2 841	483	143	7.4	16.6
713910	Golf courses & country clubs	5	5 181	2 841	483	143	7.4	16.6
71394	Fitness & recreational sports centers	13	3 312	1 219	311	188	24.1	.3
713940	Fitness & recreational sports centers	13	3 312	1 219	311	188	24.1	.3
71395	Bowling centers	8	2 573	871	211	124	13.7	.9
713950	Bowling centers	8	2 573	871	211	124	13.7	.9
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
AREA OUTSIDE SOUTH DAKOTA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	266	215 062	41 869	9 310	3 235	22.2	4.4
711	Performing arts, spectator sports, & related industries	32	6 929	965	98	120	30.4	17.9
7112	Spectator sports	11	D	D	D	b	D	D
71121	Spectator sports	11	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	1 659	244	10	5	61.3	—
7121	Museums, historical sites, & similar institutions	6	1 659	244	10	5	61.3	—
713	Amusement, gambling, & recreation industries	228	206 474	40 660	9 202	3 110	21.6	4.0
7132	Gambling industries	75	149 918	31 154	6 872	2 033	12.3	3.8
71321	Casinos (except casino hotels)	38	115 573	26 563	5 789	1 687	11.2	.1
713210	Casinos (except casino hotels)	38	115 573	26 563	5 789	1 687	11.2	.1
71329	Other gambling industries	37	34 345	4 591	1 083	346	16.2	16.1
713290	Other gambling industries	37	34 345	4 591	1 083	346	16.2	16.1
7132901	Slot machine operators	21	23 793	2 328	545	178	18.4	15.0
7132902	Lottery, bingo, bookie, & other betting operation	16	10 552	2 263	538	168	11.2	18.6
7139	Other amusement & recreation services	148	D	D	D	g	D	D
71393	Marinas	5	3 939	449	79	27	3.4	.8
713930	Marinas	5	3 939	449	79	27	3.4	.8
71394	Fitness & recreational sports centers	28	13 181	1 280	265	199	78.4	3.0
713940	Fitness & recreational sports centers	28	13 181	1 280	265	199	78.4	3.0
71395	Bowling centers	49	D	D	D	e	D	D
713950	Bowling centers	49	D	D	D	e	D	D
71399	All other amusement & recreation industries	39	D	D	D	c	D	D
713990	All other amusement & recreation industries	39	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	17	19 063	2 279	626	129	49.9	1.9

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
RAPID CITY, SD MSA									
71	Arts, entertainment, & recreation	11	6 898	6 840	2 000	406	197	31.1	1.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	D	b	D	D
SIOUX FALLS, SD MSA									
71	Arts, entertainment, & recreation	21	9 692	9 469	3 900	905	322	18.8	4.0
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	5 443	5 329	2 421	509	185	17.8	3.0
7139	Other amusement & recreation services	13	5 443	5 329	2 421	509	185	17.8	3.0
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	D	b	D	D
AREA OUTSIDE SOUTH DAKOTA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	91	18 988	16 704	6 041	1 038	419	36.8	13.2
712	Museums, historical sites, & similar institutions	31	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	31	D	D	D	D	c	D	D
71211	Museums	24	D	D	D	D	b	D	D
712110	Museums	24	D	D	D	D	b	D	D
71212	Historical sites	5	3 914	1 682	1 012	225	54	8.1	—
712120	Historical sites	5	3 914	1 682	1 012	225	54	8.1	—
713	Amusement, gambling, & recreation industries	53	D	D	D	D	e	D	D
7139	Other amusement & recreation services	53	D	D	D	D	e	D	D
71391	Golf courses & country clubs	29	D	D	D	D	c	D	D
713910	Golf courses & country clubs	29	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	13	1 457	1 436	492	117	66	33.2	38.0
713940	Fitness & recreational sports centers	13	1 457	1 436	492	117	66	33.2	38.0

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
AURORA COUNTY, SD									
71	Arts, entertainment, & recreation	3	221	22	5	4	100.0	—	
BEADLE COUNTY, SD									
71	Arts, entertainment, & recreation	12	3 736	605	144	67	8.2	51.6	
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D	
BENNETT COUNTY, SD									
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D	
BON HOMME COUNTY, SD									
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D	

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROOKINGS COUNTY, SD								
71	Arts, entertainment, & recreation	7	2 964	895	271	88	66.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
BROWN COUNTY, SD								
71	Arts, entertainment, & recreation	28	14 434	1 178	239	202	24.7	1.1
713	Amusement, gambling, & recreation industries	24	13 324	1 037	232	128	24.1	1.2
7132	Gambling industries	11	11 326	595	130	51	22.5	—
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BRULE COUNTY, SD								
71	Arts, entertainment, & recreation	5	843	100	14	18	75.4	18.9
BUTTE COUNTY, SD								
71	Arts, entertainment, & recreation	3	197	21	2	4	D	—
CHARLES MIX COUNTY, SD								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
CLARK COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLAY COUNTY, SD								
71	Arts, entertainment, & recreation	3	570	115	34	37	D	—
CODINGTON COUNTY, SD								
71	Arts, entertainment, & recreation	16	17 969	7 179	1 379	340	20.7	1.2
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7132	Gambling industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
CORSON COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CUSTER COUNTY, SD								
71	Arts, entertainment, & recreation	10	1 985	410	23	11	31.9	16.8
713	Amusement, gambling, & recreation industries	7	D	D	D	a	D	D
DAVISON COUNTY, SD								
71	Arts, entertainment, & recreation	7	7 368	759	160	45	88.0	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
DAY COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DEUEL COUNTY, SD								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
DOUGLAS COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EDMUNDS COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FALL RIVER COUNTY, SD								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
GRANT COUNTY, SD								
71	Arts, entertainment, & recreation	4	962	304	53	15	15.5	33.3
GREGORY COUNTY, SD								
71	Arts, entertainment, & recreation	3	423	58	14	8	—	29.6
HAAKON COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMLIN COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HAND COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HUGHES COUNTY, SD								
71	Arts, entertainment, & recreation	13	7 755	1 354	325	110	8.2	8.9
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
HUTCHINSON COUNTY, SD								
71	Arts, entertainment, & recreation	6	1 135	208	21	19	77.2	.9
HYDE COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JACKSON COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JONES COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KINGSBURY COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKE COUNTY, SD								
71	Arts, entertainment, & recreation	8	1 038	246	36	25	28.0	24.2
LAWRENCE COUNTY, SD								
71	Arts, entertainment, & recreation	40	45 187	11 785	3 023	1 003	25.3	1.0
713	Amusement, gambling, & recreation industries	37	44 624	11 668	3 015	998	25.6	1.0
7132	Gambling industries	24	39 937	10 096	2 403	766	25.3	—
7139	Other amusement & recreation services	13	4 687	1 572	612	232	27.8	9.8
LINCOLN COUNTY, SD								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LYMAN COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MCCOOK COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCPHERSON COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARSHALL COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MEADE COUNTY, SD								
71	Arts, entertainment, & recreation	10	4 084	969	192	49	22.3	.7
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
MINNEHAHA COUNTY, SD								
71	Arts, entertainment, & recreation	79	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
7112	Spectator sports	6	4 223	1 069	341	103	—	3.0
71121	Spectator sports	6	4 223	1 069	341	103	—	3.0
713	Amusement, gambling, & recreation industries	69	D	D	D	f	D	D
7132	Gambling industries	28	31 897	3 829	882	202	10.4	.2
71329	Other gambling industries	12	19 490	2 317	504	109	3.3	—
713290	Other gambling industries	12	19 490	2 317	504	109	3.3	—
7139	Other amusement & recreation services	34	13 681	5 461	1 078	479	24.2	6.5
71391	Golf courses & country clubs	5	5 181	2 841	483	143	7.4	16.6
713910	Golf courses & country clubs	5	5 181	2 841	483	143	7.4	16.6
71394	Fitness & recreational sports centers	13	3 312	1 219	311	188	24.1	.3
713940	Fitness & recreational sports centers	13	3 312	1 219	311	188	24.1	.3
71395	Bowling centers	8	2 573	871	211	124	13.7	.9
713950	Bowling centers	8	2 573	871	211	124	13.7	.9
71399	All other amusement & recreation industries	8	2 615	530	73	24	68.0	—
713990	All other amusement & recreation industries	8	2 615	530	73	24	68.0	—
MOODY COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
PENNINGTON COUNTY, SD								
71	Arts, entertainment, & recreation	84	30 504	6 997	1 266	552	20.8	5.4
711	Performing arts, spectator sports, & related industries	8	1 881	406	30	14	52.6	1.1
712	Museums, historical sites, & similar institutions	11	5 621	2 048	274	88	7.1	—
7121	Museums, historical sites, & similar institutions	11	5 621	2 048	274	88	7.1	—
71219	Nature parks & other similar institutions	6	D	D	D	b	D	D
712190	Nature parks & other similar institutions	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	65	23 002	4 543	962	450	21.6	7.1
7132	Gambling industries	33	15 269	2 708	645	267	23.0	6.7
71329	Other gambling industries	21	10 836	2 020	488	195	8.4	5.7
713290	Other gambling industries	21	10 836	2 020	488	195	8.4	5.7
7139	Other amusement & recreation services	28	6 455	1 557	301	173	15.1	8.8
71394	Fitness & recreational sports centers	9	1 642	515	121	84	8.7	4.8
713940	Fitness & recreational sports centers	9	1 642	515	121	84	8.7	4.8
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
PERKINS COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
POTTER COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROBERTS COUNTY, SD								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SPINK COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STANLEY COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SULLY COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TODD COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TRIPP COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TURNER COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION COUNTY, SD								
71	Arts, entertainment, & recreation	16	32 531	2 851	538	160	8.5	2.5
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7132	Gambling industries	9	30 635	2 406	494	145	8.9	2.5
WALWORTH COUNTY, SD								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D
YANKTON COUNTY, SD								
71	Arts, entertainment, & recreation	10	3 739	770	146	70	34.0	2.4
713	Amusement, gambling, & recreation industries	10	3 739	770	146	70	34.0	2.4
7139	Other amusement & recreation services	8	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN, SD								
71	Arts, entertainment, & recreation	22	12 962	1 037	232	195	21.2	1.2
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7132	Gambling industries	11	11 326	595	130	51	22.5	—
BELLE FOURCHE, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BOX ELDER, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRANDON, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BROOKINGS, SD								
71	Arts, entertainment, & recreation	7	2 964	895	271	88	66.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
DELL RAPIDS, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOT SPRINGS, SD								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HURON, SD								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
LEAD, SD								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MADISON, SD								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MILBANK, SD								
71	Arts, entertainment, & recreation	4	962	304	53	15	15.5	33.3
MITCHELL, SD								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
MOBRIDGE, SD								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D
PIERRE, SD								
71	Arts, entertainment, & recreation	13	7 755	1 354	325	110	8.2	8.9
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RAPID CITY, SD								
71	Arts, entertainment, & recreation	63	23 922	5 087	1 043	485	19.4	6.9
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	56	21 395	4 204	934	434	19.6	7.7
7132	Gambling industries	31	D	D	D	e	D	D
71329	Other gambling industries	21	10 836	2 020	488	195	8.4	5.7
713290	Other gambling industries	21	10 836	2 020	488	195	8.4	5.7
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 642	515	121	84	8.7	4.8
713940	Fitness & recreational sports centers	9	1 642	515	121	84	8.7	4.8
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
REDFIELD, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SIOUX FALLS, SD *								
71	Arts, entertainment, & recreation	67	48 092	10 020	2 280	746	11.8	2.5
711	Performing arts, spectator sports, & related industries	8	3 506	977	335	56	3.9	3.7
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	59	44 586	9 043	1 945	690	12.5	2.4
7132	Gambling industries	28	31 897	3 829	882	202	10.4	.2
71329	Other gambling industries	12	19 490	2 317	504	109	3.3	—
713290	Other gambling industries	12	19 490	2 317	504	109	3.3	—
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
SIOUX FALLS, SD (MINNEHAHA COUNTY PART) *								
71	Arts, entertainment, & recreation	67	48 092	10 020	2 280	746	11.8	2.5
711	Performing arts, spectator sports, & related industries	8	3 506	977	335	56	3.9	3.7
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	59	44 586	9 043	1 945	690	12.5	2.4
7132	Gambling industries	28	31 897	3 829	882	202	10.4	.2
71329	Other gambling industries	12	19 490	2 317	504	109	3.3	—
713290	Other gambling industries	12	19 490	2 317	504	109	3.3	—
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
SPEARFISH, SD								
71	Arts, entertainment, & recreation	6	1 011	158	21	11	58.0	—
STURGIS, SD								
71	Arts, entertainment, & recreation	5	3 056	776	170	37	9.0	.9
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
VERMILLION, SD								
71	Arts, entertainment, & recreation	3	570	115	34	37	D	—
WATERTOWN, SD								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
WINNER, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
YANKTON, SD								
71	Arts, entertainment, & recreation	6	2 024	467	107	55	54.3	—
713	Amusement, gambling, & recreation industries	6	2 024	467	107	55	54.3	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF AURORA COUNTY, SD							
71	Arts, entertainment, & recreation	3	221	22	5	4	100.0	—
	BALANCE OF BEADLE COUNTY, SD							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BENNETT COUNTY, SD							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BON HOMME COUNTY, SD							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF BROWN COUNTY, SD							
71	Arts, entertainment, & recreation	6	1 472	141	7	7	55.6	—
	BALANCE OF BRULE COUNTY, SD							
71	Arts, entertainment, & recreation	5	843	100	14	18	75.4	18.9
	BALANCE OF BUTTE COUNTY, SD							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CHARLES MIX COUNTY, SD							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries.....	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	1	D	D	D	a	D	D
	BALANCE OF CLARK COUNTY, SD							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CODINGTON COUNTY, SD							
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries.....	1	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
	BALANCE OF CORSON COUNTY, SD							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF CUSTER COUNTY, SD							
71	Arts, entertainment, & recreation	10	1 985	410	23	11	31.9	16.8
713	Amusement, gambling, & recreation industries.....	7	D	D	D	a	D	D
	BALANCE OF DAVISON COUNTY, SD							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF DAY COUNTY, SD							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DEUEL COUNTY, SD							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BALANCE OF DOUGLAS COUNTY, SD							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF EDMUNDS COUNTY, SD							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF FALL RIVER COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
BALANCE OF GREGORY COUNTY, SD								
71	Arts, entertainment, & recreation	3	423	58	14	8	—	29.6
BALANCE OF HAAKON COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HAMLIN COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HAND COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HUTCHINSON COUNTY, SD								
71	Arts, entertainment, & recreation	6	1 135	208	21	19	77.2	.9
BALANCE OF HYDE COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JONES COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF KINGSBURY COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LAKE COUNTY, SD								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF LAWRENCE COUNTY, SD								
71	Arts, entertainment, & recreation	32	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	f	D	D
7132	Gambling industries	23	D	D	D	f	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
BALANCE OF LINCOLN COUNTY, SD								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF LYMAN COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MCCOOK COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MCPHERSON COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MARSHALL COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MEADE COUNTY, SD								
71	Arts, entertainment, & recreation	5	1 028	193	22	12	61.7	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MINNEHAHA COUNTY, SD								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF MOODY COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
BALANCE OF PENNINGTON COUNTY, SD								
71	Arts, entertainment, & recreation	20	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	9	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	b	D	D
BALANCE OF PERKINS COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF POTTER COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ROBERTS COUNTY, SD								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BALANCE OF STANLEY COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF SULLY COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TODD COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TRIPP COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TURNER COUNTY, SD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF UNION COUNTY, SD								
71	Arts, entertainment, & recreation	16	32 531	2 851	538	160	8.5	2.5
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7132	Gambling industries	9	30 635	2 406	494	145	8.9	2.5
BALANCE OF WALWORTH COUNTY, SD								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
BALANCE OF YANKTON COUNTY, SD								
71	Arts, entertainment, & recreation	4	1 715	303	39	15	10.0	5.1
713	Amusement, gambling, & recreation industries	4	1 715	303	39	15	10.0	5.1

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

SOUTH DAKOTA

Sioux Falls is in Lincoln and Minnehaha Counties.

Appendix E. Metropolitan Areas

SOUTH DAKOTA

Rapid City, SD MSA

Pennington County, SD

Sioux Falls, SD MSA

Lincoln County, SD

Minnehaha County, SD

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TENNESSEE								
71	Arts, entertainment, & recreation	1 755	1 228 665	394 346	63 936	18 263	13.6	4.2
711	Performing arts, spectator sports, & related industries	738	666 511	235 484	33 108	5 556	7.3	2.6
7111	Performing arts companies	384	362 680	119 487	16 611	3 055	6.1	2.3
71111	Theater companies & dinner theaters	13	28 864	6 977	1 005	557	—	6.3
711110	Theater companies & dinner theaters	13	28 864	6 977	1 005	557	—	6.3
7111102	Theater companies	10	D	D	D	c	D	D
7111103	Dinner theaters	3	D	D	D	e	D	D
71112	Dance companies	4	191	45	7	6	—	37.2
711120	Dance companies	4	191	45	7	6	—	37.2
71113	Musical groups & artists	342	325 832	110 772	15 242	2 420	6.2	1.9
711130	Musical groups & artists	342	325 832	110 772	15 242	2 420	6.2	1.9
7111309	Other music groups & artists	342	325 832	110 772	15 242	2 420	6.2	1.9
71119	Other performing arts companies	25	7 793	1 693	357	72	27.0	4.9
711190	Other performing arts companies	25	7 793	1 693	357	72	27.0	4.9
7111909	Other performing arts companies (except circuses)	25	7 793	1 693	357	72	27.0	4.9
7112	Spectator sports	49	108 386	49 851	2 093	493	4.5	2.2
71121	Spectator sports	49	108 386	49 851	2 093	493	4.5	2.2
711211	Sports teams & clubs	11	59 800	43 149	625	176	.7	—
7112111	Football clubs	3	D	D	D	b	D	D
7112112	Baseball clubs	4	D	D	D	b	D	D
7112119	Other professional sports clubs	4	D	D	D	b	D	D
711212	Racetracks	16	38 901	4 116	999	189	3.9	1.6
7112122	Auto racetrack operation	16	38 901	4 116	999	189	3.9	1.6
711219	Other spectator sports	22	9 685	2 586	469	128	30.0	18.1
7112191	Professional athletes	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	21	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	68	96 010	22 890	4 854	1 121	8.0	3.5
71131	Promoters of performing arts, sports, & similar events w/facility	8	8 987	2 439	326	98	.7	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	8 987	2 439	326	98	.7	—
71132	Promoters of performing arts, sports, & similar events w/o facil	60	87 023	20 451	4 528	1 023	8.7	3.9
711320	Promoters of performing arts, sports, & similar events w/o facil	60	87 023	20 451	4 528	1 023	8.7	3.9
7114	Agents/managers for artists, athletes, & other public figures	103	59 006	31 999	7 848	560	5.7	4.3
71141	Agents/managers for artists, athletes, & other public figures	103	59 006	31 999	7 848	560	5.7	4.3
711410	Agents/managers for artists, athletes, & other public figures	103	59 006	31 999	7 848	560	5.7	4.3
7115	Independent artists, writers, & performers	134	40 429	11 257	1 702	327	25.5	2.6
71151	Independent artists, writers, & performers	134	40 429	11 257	1 702	327	25.5	2.6
711510	Independent artists, writers, & performers	134	40 429	11 257	1 702	327	25.5	2.6
712	Museums, historical sites, & similar institutions	26	16 643	4 990	795	272	12.4	13.6
7121	Museums, historical sites, & similar institutions	26	16 643	4 990	795	272	12.4	13.6
71211	Museums	19	9 079	2 077	389	130	9.3	4.5
712110	Museums	19	9 079	2 077	389	130	9.3	4.5
71213	Zoos & botanical gardens	2	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	a	D	D
71219	Nature parks & other similar institutions	5	D	D	D	c	D	D
712190	Nature parks & other similar institutions	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	991	545 511	153 872	30 033	12 435	21.3	5.7
7131	Amusement parks & arcades	97	159 235	41 022	5 989	2 944	7.2	1.6
71311	Amusement & theme parks	12	133 897	34 493	4 639	2 166	1.4	—
713110	Amusement & theme parks	12	133 897	34 493	4 639	2 166	1.4	—
7131101	Waterparks	2	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	10	D	D	D	g	D	D
71312	Amusement arcades	85	25 338	6 529	1 350	778	37.8	9.8
713120	Amusement arcades	85	25 338	6 529	1 350	778	37.8	9.8
7139	Other amusement & recreation services	894	386 276	112 850	24 044	9 491	27.2	7.5
71391	Golf courses & country clubs	158	116 867	36 043	7 046	2 427	25.8	8.3
713910	Golf courses & country clubs	158	116 867	36 043	7 046	2 427	25.8	8.3
71392	Skiing facilities	3	D	D	D	e	D	D
713920	Skiing facilities	3	D	D	D	e	D	D
71393	Marinas	101	35 667	7 490	1 332	480	43.5	6.8
713930	Marinas	101	35 667	7 490	1 332	480	43.5	6.8
71394	Fitness & recreational sports centers	274	82 513	28 146	6 854	3 312	23.4	7.4
713940	Fitness & recreational sports centers	274	82 513	28 146	6 854	3 312	23.4	7.4
7139404	Ice skating rinks	2	D	D	D	b	D	D
7139405	Roller skating rinks	37	8 197	2 338	593	352	29.7	4.1
71395	Bowling centers	64	34 916	11 184	2 731	1 115	18.8	13.8
713950	Bowling centers	64	34 916	11 184	2 731	1 115	18.8	13.8
71399	All other amusement & recreation industries	294	D	D	D	g	D	D
713990	All other amusement & recreation industries	294	D	D	D	g	D	D
7139901	Dance studios & halls	3	313	156	34	11	D	41.9
7139902	Concession operators of amusement devices & rides	23	7 295	2 504	368	145	35.8	6.0
7139904	Miniature golf courses	26	8 000	2 374	415	313	25.6	1.7
7139905	Coin-operated amusement devices (except slot machine operation)	94	26 356	6 164	1 491	362	35.3	8.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TENNESSEE									
71	Arts, entertainment, & recreation	295	297 888	286 888	104 784	23 237	6 369	12.2	3.4
711	Performing arts, spectator sports, & related industries	74	83 221	82 132	25 407	6 286	1 662	9.9	.3
7111	Performing arts companies	55	48 151	43 765	15 840	4 038	1 201	13.3	.4
71111	Theater companies & dinner theaters	30	28 398	24 938	6 659	1 639	432	8.5	.1
711110	Theater companies & dinner theaters	30	28 398	24 938	6 659	1 639	432	8.5	.1
7111101	Opera companies	3	2 912	2 774	589	147	21	—	—
7111102	Theater companies	27	25 486	22 164	6 070	1 492	411	9.4	.1
71112	Dance companies	7	D	D	D	D	b	D	D
711120	Dance companies	7	D	D	D	D	b	D	D
71113	Musical groups & artists	17	14 755	13 875	7 314	1 798	664	25.7	1.1
711130	Musical groups & artists	17	14 755	13 875	7 314	1 798	664	25.7	1.1
7111301	Symphony orchestras & chamber music organizations	9	14 212	13 352	7 157	1 781	652	26.6	—
7111309	Other music groups & artists	8	543	523	157	17	12	—	29.7
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	19	35 070	38 367	9 567	2 248	461	5.2	.1
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	76	84 823	78 307	25 977	5 647	1 529	7.5	7.8
7121	Museums, historical sites, & similar institutions	76	84 823	78 307	25 977	5 647	1 529	7.5	7.8
71211	Museums	52	30 098	27 732	10 665	2 381	623	16.3	16.0
712110	Museums	52	30 098	27 732	10 665	2 381	623	16.3	16.0
71212	Historical sites	12	4 181	3 872	1 734	396	145	14.0	7.4
712120	Historical sites	12	4 181	3 872	1 734	396	145	14.0	7.4
71213	Zoos & botanical gardens	8	49 535	45 871	13 124	2 763	719	.7	2.9
712130	Zoos & botanical gardens	8	49 535	45 871	13 124	2 763	719	.7	2.9
71219	Nature parks & other similar institutions	4	1 009	832	454	107	42	55.7	2.2
712190	Nature parks & other similar institutions	4	1 009	832	454	107	42	55.7	2.2
713	Amusement, gambling, & recreation industries	145	129 844	126 449	53 400	11 304	3 178	16.7	2.6
7139	Other amusement & recreation services	145	129 844	126 449	53 400	11 304	3 178	16.7	2.6
71391	Golf courses & country clubs	57	91 787	89 636	38 011	8 162	2 172	17.2	1.8
713910	Golf courses & country clubs	57	91 787	89 636	38 011	8 162	2 172	17.2	1.8
71394	Fitness & recreational sports centers	62	17 253	16 793	7 563	1 439	622	23.9	8.5
713940	Fitness & recreational sports centers	62	17 253	16 793	7 563	1 439	622	23.9	8.5
71399	All other amusement & recreation industries	26	20 804	20 020	7 826	1 703	384	8.5	1.1
713990	All other amusement & recreation industries	26	20 804	20 020	7 826	1 703	384	8.5	1.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHATTANOOGA, TN—GA MSA								
71	Arts, entertainment, & recreation	102	54 458	17 617	3 462	1 205	32.3	4.5
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	89	46 906	14 778	2 994	1 097	36.8	5.2
7131	Amusement parks & arcades	10	7 829	2 222	239	106	68.4	16.5
7139	Other amusement & recreation services	78	D	D	D	f	D	D
71391	Golf courses & country clubs	18	13 795	5 317	1 025	256	22.6	3.0
713910	Golf courses & country clubs	18	13 795	5 317	1 025	256	22.6	3.0
71394	Fitness & recreational sports centers	29	8 133	2 639	684	365	39.5	4.1
713940	Fitness & recreational sports centers	29	8 133	2 639	684	365	39.5	4.1
71395	Bowling centers	4	4 274	1 404	359	127	24.5	—
713950	Bowling centers	4	4 274	1 404	359	127	24.5	—
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	2 970	289	80	23	77.8	—
CLARKSVILLE—HOPKINSVILLE, TN—KY MSA								
71	Arts, entertainment, & recreation	40	12 489	2 716	597	340	33.2	9.1
713	Amusement, gambling, & recreation industries	37	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	3 505	1 042	260	163	15.0	2.7
713940	Fitness & recreational sports centers	11	3 505	1 042	260	163	15.0	2.7
71399	All other amusement & recreation industries	18	3 502	753	160	65	82.0	7.3
713990	All other amusement & recreation industries	18	3 502	753	160	65	82.0	7.3
JACKSON, TN MSA								
71	Arts, entertainment, & recreation	25	6 761	2 030	458	202	60.8	.9
713	Amusement, gambling, & recreation industries	20	5 494	1 604	370	179	74.0	1.0
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 738	499	116	61	98.8	1.2
713940	Fitness & recreational sports centers	6	1 738	499	116	61	98.8	1.2
JOHNSON CITY—KINGSPORT—BRISTOL, TN—VA MSA								
71	Arts, entertainment, & recreation	94	74 360	13 465	3 191	778	7.6	5.5
711	Performing arts, spectator sports, & related industries	19	D	D	D	c	D	D
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	74	D	D	D	f	D	D
7139	Other amusement & recreation services	65	D	D	D	f	D	D
71391	Golf courses & country clubs	16	12 096	3 409	700	194	12.5	7.1
713910	Golf courses & country clubs	16	12 096	3 409	700	194	12.5	7.1
71393	Marinas	10	3 834	798	154	40	9.5	35.5
713930	Marinas	10	3 834	798	154	40	9.5	35.5
71394	Fitness & recreational sports centers	16	3 889	1 159	265	133	25.1	4.1
713940	Fitness & recreational sports centers	16	3 889	1 159	265	133	25.1	4.1
71399	All other amusement & recreation industries	19	13 111	2 541	598	135	13.9	.2
713990	All other amusement & recreation industries	19	13 111	2 541	598	135	13.9	.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KNOXVILLE, TN MSA								
71	Arts, entertainment, & recreation	252	200 953	58 889	9 717	3 339	12.8	3.4
711	Performing arts, spectator sports, & related industries	49	45 853	12 702	1 678	696	9.7	1.3
7111	Performing arts companies	15	30 198	8 808	1 167	506	—	.7
71111	Theater companies & dinner theaters	3	D	D	D	e	D	D
711110	Theater companies & dinner theaters	3	D	D	D	e	D	D
7111103	Dinner theaters	1	D	D	D	e	D	D
71113	Musical groups & artists	11	D	D	D	c	D	D
711130	Musical groups & artists	11	D	D	D	c	D	D
7111309	Other music groups & artists	11	D	D	D	c	D	D
7112	Spectator sports	9	4 865	1 559	233	136	32.3	1.4
71121	Spectator sports	9	4 865	1 559	233	136	32.3	1.4
7113	Promoters of performing arts, sports, & similar events	6	6 821	1 725	137	15	7.4	—
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	11	7 377	1 776	270	82	16.6	—
7121	Museums, historical sites, & similar institutions	11	7 377	1 776	270	82	16.6	—
71211	Museums	8	D	D	D	b	D	D
712110	Museums	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	192	147 723	44 411	7 769	2 561	13.5	4.3
7131	Amusement parks & arcades	30	77 313	22 130	2 930	665	5.8	.6
71311	Amusement & theme parks	8	D	D	D	f	D	D
713110	Amusement & theme parks	8	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	7	D	D	D	f	D	D
71312	Amusement arcades	22	D	D	D	c	D	D
713120	Amusement arcades	22	D	D	D	c	D	D
7139	Other amusement & recreation services	162	70 410	22 281	4 839	1 896	22.0	8.2
71391	Golf courses & country clubs	23	18 878	5 870	1 227	381	18.8	19.9
713910	Golf courses & country clubs	23	18 878	5 870	1 227	381	18.8	19.9
71393	Marinas	17	5 838	1 230	236	95	29.0	9.3
713930	Marinas	17	5 838	1 230	236	95	29.0	9.3
71394	Fitness & recreational sports centers	47	15 544	5 824	1 365	581	12.0	5.0
713940	Fitness & recreational sports centers	47	15 544	5 824	1 365	581	12.0	5.0
71395	Bowling centers	6	3 488	1 033	270	77	43.9	—
713950	Bowling centers	6	3 488	1 033	270	77	43.9	—
71399	All other amusement & recreation industries	67	D	D	D	e	D	D
713990	All other amusement & recreation industries	67	D	D	D	e	D	D
7139904	Miniature golf courses	11	2 392	469	60	34	45.4	—
7139905	Coin-operated amusement devices (except slot machine operation)	11	3 027	905	206	60	33.0	10.1
MEMPHIS, TN-AR-MS MSA								
71	Arts, entertainment, & recreation	184	166 459	43 359	9 629	3 495	7.2	4.6
711	Performing arts, spectator sports, & related industries	45	D	D	D	e	D	D
7111	Performing arts companies	8	2 509	348	75	27	1.4	5.5
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	14	34 082	5 830	1 381	387	—	2.9
71121	Spectator sports	14	34 082	5 830	1 381	387	—	2.9
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	9	2 962	587	164	26	—	33.4
7113	Promoters of performing arts, sports, & similar events	10	8 963	1 430	402	63	1.3	.8
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	138	118 911	34 997	7 691	3 001	9.7	5.3
7131	Amusement parks & arcades	19	11 114	4 156	689	513	29.3	4.6
71312	Amusement arcades	17	D	D	D	e	D	D
713120	Amusement arcades	17	D	D	D	e	D	D
7139	Other amusement & recreation services	119	107 797	30 841	7 002	2 488	7.6	5.4
71391	Golf courses & country clubs	19	26 725	8 569	1 789	575	3.4	.9
713910	Golf courses & country clubs	19	26 725	8 569	1 789	575	3.4	.9
71394	Fitness & recreational sports centers	45	28 060	9 202	2 351	992	7.9	8.4
713940	Fitness & recreational sports centers	45	28 060	9 202	2 351	992	7.9	8.4
7139405	Roller skating rinks	7	4 702	1 232	302	172	—	.7
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	43	D	D	D	f	D	D
713990	All other amusement & recreation industries	43	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139904	Miniature golf courses	4	2 954	1 100	207	205	—	2.4
7139905	Coin-operated amusement devices (except slot machine operation)	16	5 955	1 142	269	72	14.4	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NASHVILLE, TN MSA								
71	Arts, entertainment, & recreation	786	692 084	246 882	35 755	8 012	9.0	3.2
711	Performing arts, spectator sports, & related industries	578	544 897	208 945	28 522	4 232	7.0	2.5
7111	Performing arts companies	339	320 613	108 102	14 986	2 403	6.9	2.3
71111	Theater companies & dinner theaters	6	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	c	D	D
71113	Musical groups & artists	309	301 773	104 146	14 139	2 132	6.6	1.8
711130	Musical groups & artists	309	301 773	104 146	14 139	2 132	6.6	1.8
7111309	Other music groups & artists	309	301 773	104 146	14 139	2 132	6.6	1.8
71119	Other performing arts companies	21	D	D	D	b	D	D
711190	Other performing arts companies	21	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	21	D	D	D	b	D	D
7112	Spectator sports	14	60 795	41 799	427	111	.8	—
71121	Spectator sports	14	60 795	41 799	427	111	.8	—
711219	Other spectator sports	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	37	72 327	17 766	3 909	939	6.7	4.3
71132	Promoters of performing arts, sports, & similar events w/o facil	35	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	35	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	91	55 476	30 886	7 672	502	4.6	4.0
71141	Agents/managers for artists, athletes, & other public figures	91	55 476	30 886	7 672	502	4.6	4.0
711410	Agents/managers for artists, athletes, & other public figures	91	55 476	30 886	7 672	502	4.6	4.0
7115	Independent artists, writers, & performers	97	35 686	10 392	1 528	277	22.5	2.2
71151	Independent artists, writers, & performers	97	35 686	10 392	1 528	277	22.5	2.2
711510	Independent artists, writers, & performers	97	35 686	10 392	1 528	277	22.5	2.2
712	Museums, historical sites, & similar institutions	8	1 801	425	95	33	37.8	22.2
7121	Museums, historical sites, & similar institutions	8	1 801	425	95	33	37.8	22.2
713	Amusement, gambling, & recreation industries	200	145 386	37 512	7 138	3 747	16.5	5.5
7131	Amusement parks & arcades	22	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	21	D	D	D	c	D	D
713120	Amusement arcades	21	D	D	D	c	D	D
7139	Other amusement & recreation services	178	D	D	D	g	D	D
71391	Golf courses & country clubs	27	27 776	7 472	1 334	540	19.4	10.3
713910	Golf courses & country clubs	27	27 776	7 472	1 334	540	19.4	10.3
71393	Marinas	14	5 908	1 024	201	69	67.8	2.6
713930	Marinas	14	5 908	1 024	201	69	67.8	2.6
71394	Fitness & recreational sports centers	60	20 829	7 495	1 840	849	27.6	6.6
713940	Fitness & recreational sports centers	60	20 829	7 495	1 840	849	27.6	6.6
7139405	Roller skating rinks	5	2 333	647	184	75	—	—
71395	Bowling centers	18	14 377	4 700	1 083	483	6.8	8.4
713950	Bowling centers	18	14 377	4 700	1 083	483	6.8	8.4
71399	All other amusement & recreation industries	59	D	D	D	c	D	D
713990	All other amusement & recreation industries	59	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	6	D	D	D	b	D	D
7139904	Miniature golf courses	5	1 733	500	110	33	48.5	3.2
7139905	Coin-operated amusement devices (except slot machine operation)	17	3 774	977	241	46	29.9	25.7
AREA OUTSIDE TENNESSEE METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	354	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	41	D	D	D	c	D	D
7111	Performing arts companies	11	D	D	D	b	D	D
71113	Musical groups & artists	8	7 317	1 669	257	60	.6	5.6
711130	Musical groups & artists	8	7 317	1 669	257	60	.6	5.6
7111309	Other music groups & artists	8	7 317	1 669	257	60	.6	5.6
7112	Spectator sports	8	3 173	786	57	8	84.6	—
71121	Spectator sports	8	3 173	786	57	8	84.6	—
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	AREA OUTSIDE TENNESSEE METROPOLITAN AREAS—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	309	77 700	20 426	3 749	1 698	51.8	8.9
7139	Other amusement & recreation services	298	76 507	20 021	3 666	1 673	51.8	9.0
71391	Golf courses & country clubs	66	28 408	8 608	1 632	659	57.9	9.0
713910	Golf courses & country clubs	66	28 408	8 608	1 632	659	57.9	9.0
71393	Marinas	48	16 475	3 421	508	219	43.2	2.1
713930	Marinas	48	16 475	3 421	508	219	43.2	2.1
71394	Fitness & recreational sports centers	82	7 452	1 971	395	351	64.5	19.4
713940	Fitness & recreational sports centers	82	7 452	1 971	395	351	64.5	19.4
7139405	Roller skating rinks	17	2 154	489	103	98	82.9	3.4
71395	Bowling centers	23	5 852	1 633	410	189	41.6	7.2
713950	Bowling centers	23	5 852	1 633	410	189	41.6	7.2
71399	All other amusement & recreation industries	79	18 320	4 388	721	255	48.3	11.4
713990	All other amusement & recreation industries	79	18 320	4 388	721	255	48.3	11.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	34	7 024	1 941	460	121	32.0	9.8

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	CHATTANOOGA, TN—GA MSA								
71	Arts, entertainment, & recreation	39	44 660	45 063	16 529	3 652	1 075	8.7	.9
711	Performing arts, spectator sports, & related industries	8	5 358	5 258	1 518	371	128	23.6	—
7111	Performing arts companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	21 043	22 326	7 409	1 756	373	7.6	.5
7121	Museums, historical sites, & similar institutions	10	21 043	22 326	7 409	1 756	373	7.6	.5
71211	Museums	7	D	D	D	D	c	D	D
712110	Museums	7	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	18 259	17 479	7 602	1 525	574	5.5	1.7
7139	Other amusement & recreation services	21	18 259	17 479	7 602	1 525	574	5.5	1.7
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	15	8 533	7 989	3 503	717	328	11.3	3.6
713940	Fitness & recreational sports centers	15	8 533	7 989	3 503	717	328	11.3	3.6
71399	All other amusement & recreation industries	3	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	D	b	D	D
	CLARKSVILLE—HOPKINSVILLE, TN—KY MSA								
71	Arts, entertainment, & recreation	5	4 190	4 172	1 428	322	81	29.6	—
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D
	JACKSON, TN MSA								
71	Arts, entertainment, & recreation	7	4 058	4 002	1 751	433	283	49.5	9.1
713	Amusement, gambling, & recreation industries	2	D	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
JOHNSON CITY-KINGSPORT-BRISTOL, TN-VA MSA									
71	Arts, entertainment, & recreation	27	13 637	14 020	5 562	1 195	442	28.6	2.4
711	Performing arts, spectator sports, & related industries	11	5 288	5 733	2 077	449	205	26.6	3.1
7111	Performing arts companies	8	3 665	4 222	1 758	394	183	1.4	4.5
71111	Theater companies & dinner theaters	4	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	6	1 685	1 646	669	167	54	66.2	.8
7121	Museums, historical sites, & similar institutions	6	1 685	1 646	669	167	54	66.2	.8
713	Amusement, gambling, & recreation industries	10	6 664	6 641	2 816	579	183	20.7	2.3
7139	Other amusement & recreation services	10	6 664	6 641	2 816	579	183	20.7	2.3
71391	Golf courses & country clubs	4	6 274	6 257	2 658	552	166	19.8	—
713910	Golf courses & country clubs	4	6 274	6 257	2 658	552	166	19.8	—
KNOXVILLE, TN MSA									
71	Arts, entertainment, & recreation	53	32 088	31 642	11 997	2 519	648	12.5	3.6
711	Performing arts, spectator sports, & related industries	14	10 896	10 398	2 759	641	122	13.5	—
7111	Performing arts companies	11	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	12	8 217	8 319	3 551	742	218	9.9	2.4
7121	Museums, historical sites, & similar institutions	12	8 217	8 319	3 551	742	218	9.9	2.4
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	27	12 975	12 925	5 687	1 136	308	13.3	7.3
7139	Other amusement & recreation services	27	12 975	12 925	5 687	1 136	308	13.3	7.3
71391	Golf courses & country clubs	5	10 796	11 011	4 736	982	268	—	5.0
713910	Golf courses & country clubs	5	10 796	11 011	4 736	982	268	—	5.0
71394	Fitness & recreational sports centers	18	1 632	1 533	823	120	30	72.7	24.4
713940	Fitness & recreational sports centers	18	1 632	1 533	823	120	30	72.7	24.4
MEMPHIS, TN-AR-MS MSA									
71	Arts, entertainment, & recreation	42	91 381	80 304	28 872	6 763	1 754	8.6	4.1
711	Performing arts, spectator sports, & related industries	13	31 662	26 029	7 139	2 000	536	12.0	—
7111	Performing arts companies	11	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	16 219	12 984	2 832	817	222	—	—
711110	Theater companies & dinner theaters	7	16 219	12 984	2 832	817	222	—	—
7111102	Theater companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	21 762	18 532	5 969	1 177	379	9.2	16.4
7121	Museums, historical sites, & similar institutions	10	21 762	18 532	5 969	1 177	379	9.2	16.4
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	37 957	35 743	15 764	3 586	839	5.5	.3
7139	Other amusement & recreation services	19	37 957	35 743	15 764	3 586	839	5.5	.3
71391	Golf courses & country clubs	6	16 185	14 417	7 680	1 696	427	7.5	—
713910	Golf courses & country clubs	6	16 185	14 417	7 680	1 696	427	7.5	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	D	e	D	D
713990	All other amusement & recreation industries	7	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NASHVILLE, TN MSA									
71	Arts, entertainment, & recreation	65	94 475	95 643	34 590	7 556	1 691	5.2	3.1
711	Performing arts, spectator sports, & related industries	15	29 481	34 857	12 180	2 877	602	—	.3
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	5 199	5 249	1 983	420	88	—	—
711110	Theater companies & dinner theaters	6	5 199	5 249	1 983	420	88	—	—
7111102	Theater companies	5	D	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	17	29 531	25 225	7 665	1 680	414	2.8	5.5
7121	Museums, historical sites, & similar institutions	17	29 531	25 225	7 665	1 680	414	2.8	5.5
71211	Museums	10	D	D	D	D	c	D	D
712110	Museums	10	D	D	D	D	c	D	D
71212	Historical sites	5	D	D	D	D	b	D	D
712120	Historical sites	5	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	33	35 463	35 561	14 745	2 999	675	11.5	3.5
7139	Other amusement & recreation services	33	35 463	35 561	14 745	2 999	675	11.5	3.5
71391	Golf courses & country clubs	13	32 367	32 898	13 679	2 871	627	7.9	2.4
713910	Golf courses & country clubs	13	32 367	32 898	13 679	2 871	627	7.9	2.4
71394	Fitness & recreational sports centers	15	2 257	1 919	823	81	33	50.8	20.7
713940	Fitness & recreational sports centers	15	2 257	1 919	823	81	33	50.8	20.7
AREA OUTSIDE TENNESSEE METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	73	27 320	25 829	9 319	1 926	764	46.6	5.5
711	Performing arts, spectator sports, & related industries	12	2 520	2 420	832	170	76	9.1	4.5
7111	Performing arts companies	8	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	21	3 036	2 684	903	177	106	27.7	23.6
7121	Museums, historical sites, & similar institutions	21	3 036	2 684	903	177	106	27.7	23.6
713	Amusement, gambling, & recreation industries	40	21 764	20 725	7 584	1 579	582	53.6	3.2
7139	Other amusement & recreation services	40	21 764	20 725	7 584	1 579	582	53.6	3.2
71391	Golf courses & country clubs	28	D	D	D	D	e	D	D
713910	Golf courses & country clubs	28	D	D	D	D	e	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANDERSON COUNTY, TN								
71	Arts, entertainment, & recreation	13	4 963	1 562	334	113	25.1	—
713	Amusement, gambling, & recreation industries	10	3 373	900	202	76	31.9	—
7139	Other amusement & recreation services	10	3 373	900	202	76	31.9	—
BEDFORD COUNTY, TN								
71	Arts, entertainment, & recreation	12	5 842	1 832	363	111	26.5	2.2
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BENTON COUNTY, TN								
71	Arts, entertainment, & recreation	3	236	72	6	2	100.0	—
BLOUNT COUNTY, TN								
71	Arts, entertainment, & recreation	25	7 251	1 960	371	144	36.5	6.5
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 828	542	108	63	2.3	8.5
713940	Fitness & recreational sports centers	7	1 828	542	108	63	2.3	8.5
BRADLEY COUNTY, TN								
71	Arts, entertainment, & recreation	20	4 105	744	150	151	76.0	3.6
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
CAMPBELL COUNTY, TN								
71	Arts, entertainment, & recreation	6	2 300	413	63	29	77.2	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
CARROLL COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CARTER COUNTY, TN								
71	Arts, entertainment, & recreation	4	1 875	542	147	54	30.7	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
CHEATHAM COUNTY, TN								
71	Arts, entertainment, & recreation	8	5 023	1 781	397	64	2.3	40.6
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
CLAIBORNE COUNTY, TN								
71	Arts, entertainment, & recreation	9	1 694	320	67	26	56.4	—
713	Amusement, gambling, & recreation industries	9	1 694	320	67	26	56.4	—
7139	Other amusement & recreation services	9	1 694	320	67	26	56.4	—
CLAY COUNTY, TN								
71	Arts, entertainment, & recreation	4	2 418	445	60	25	75.4	—
713	Amusement, gambling, & recreation industries	4	2 418	445	60	25	75.4	—
7139	Other amusement & recreation services	4	2 418	445	60	25	75.4	—
COCKE COUNTY, TN								
71	Arts, entertainment, & recreation	8	741	194	19	32	35.4	29.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COFFEE COUNTY, TN								
71	Arts, entertainment, & recreation	12	2 650	761	144	75	16.8	4.5
713	Amusement, gambling, & recreation industries	12	2 650	761	144	75	16.8	4.5
7139	Other amusement & recreation services	11	D	D	D	b	D	D
CROCKETT COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUMBERLAND COUNTY, TN								
71	Arts, entertainment, & recreation	13	5 517	1 747	453	222	25.0	1.3
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
DAVIDSON COUNTY, TN								
71	Arts, entertainment, & recreation	545	560 444	211 356	28 947	6 077	7.4	2.9
711	Performing arts, spectator sports, & related industries	441	463 221	187 621	24 557	3 486	7.0	2.7
7111	Performing arts companies	257	278 080	94 174	12 241	2 021	6.6	2.4
71111	Theater companies & dinner theaters	6	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	c	D	D
71113	Musical groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
711130	Musical groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
7111309	Other music groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
71119	Other performing arts companies	16	D	D	D	b	D	D
711190	Other performing arts companies	16	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	16	D	D	D	b	D	D
7112	Spectator sports	9	57 592	40 831	246	90	.8	—
71121	Spectator sports	9	57 592	40 831	246	90	.8	—
7113	Promoters of performing arts, sports, & similar events	28	51 679	15 217	3 418	714	8.9	5.8
71132	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
71141	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
711410	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
7115	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
71151	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
711510	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
713	Amusement, gambling, & recreation industries	98	D	D	D	h	D	D
7131	Amusement parks & arcades	13	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	12	D	D	D	b	D	D
713120	Amusement arcades	12	D	D	D	b	D	D
7139	Other amusement & recreation services	85	D	D	D	f	D	D
71391	Golf courses & country clubs	9	8 514	2 312	451	194	12.0	5.7
713910	Golf courses & country clubs	9	8 514	2 312	451	194	12.0	5.7
71394	Fitness & recreational sports centers	31	10 765	4 346	1 027	442	23.8	9.0
713940	Fitness & recreational sports centers	31	10 765	4 346	1 027	442	23.8	9.0
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
DECATUR COUNTY, TN								
71	Arts, entertainment, & recreation	5	514	96	9	6	89.3	4.7
DEKALB COUNTY, TN								
71	Arts, entertainment, & recreation	9	6 772	1 930	189	80	10.2	1.4
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DICKSON COUNTY, TN								
71	Arts, entertainment, & recreation	11	2 245	632	110	51	39.6	20.1
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
DYER COUNTY, TN								
71	Arts, entertainment, & recreation	8	1 125	350	64	25	87.6	12.4
FAYETTE COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FENTRESS COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKLIN COUNTY, TN								
71	Arts, entertainment, & recreation	8	1 452	612	105	57	6.3	3.3
GIBSON COUNTY, TN								
71	Arts, entertainment, & recreation	6	668	185	29	21	40.9	18.0
GILES COUNTY, TN								
71	Arts, entertainment, & recreation	6	1 142	327	70	31	81.6	2.3
GRAINGER COUNTY, TN								
71	Arts, entertainment, & recreation	3	1 206	244	47	19	D	—
GREENE COUNTY, TN								
71	Arts, entertainment, & recreation	9	3 947	1 158	211	66	57.6	2.6
713	Amusement, gambling, & recreation industries	9	3 947	1 158	211	66	57.6	2.6
7139	Other amusement & recreation services	9	3 947	1 158	211	66	57.6	2.6
HAMBLEN COUNTY, TN								
71	Arts, entertainment, & recreation	12	2 783	728	164	66	63.6	—
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HAMILTON COUNTY, TN								
71	Arts, entertainment, & recreation	79	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	67	30 830	9 855	2 153	765	32.2	7.3
7139	Other amusement & recreation services	60	D	D	D	f	D	D
71391	Golf courses & country clubs	13	D	D	D	c	D	D
713910	Golf courses & country clubs	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	23	D	D	D	e	D	D
713940	Fitness & recreational sports centers	23	D	D	D	e	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
HARDEMAN COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARDIN COUNTY, TN								
71	Arts, entertainment, & recreation	7	524	160	38	43	71.0	1.7
HAWKINS COUNTY, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAYWOOD COUNTY, TN								
71	Arts, entertainment, & recreation	3	119	30	8	5	—	39.5
HENDERSON COUNTY, TN								
71	Arts, entertainment, & recreation	4	417	141	34	20	96.9	3.1
HENRY COUNTY, TN								
71	Arts, entertainment, & recreation	16	7 771	1 218	261	76	30.0	6.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
HICKMAN COUNTY, TN								
71	Arts, entertainment, & recreation	4	288	183	35	15	41.7	—
HUMPHREYS COUNTY, TN								
71	Arts, entertainment, & recreation	6	2 583	794	122	42	24.4	16.0
JACKSON COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JEFFERSON COUNTY, TN								
71	Arts, entertainment, & recreation	9	3 460	959	162	55	57.6	2.0
713	Amusement, gambling, & recreation industries	9	3 460	959	162	55	57.6	2.0
7139	Other amusement & recreation services	9	3 460	959	162	55	57.6	2.0
JOHNSON COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
KNOX COUNTY, TN								
71	Arts, entertainment, & recreation	113	48 511	15 455	3 534	1 274	20.9	11.3
711	Performing arts, spectator sports, & related industries	27	10 452	2 900	614	185	34.9	4.8
7111	Performing arts companies	5	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	86	38 059	12 555	2 920	1 089	17.1	13.1
7131	Amusement parks & arcades	12	D	D	D	c	D	D
7139	Other amusement & recreation services	74	D	D	D	f	D	D
71391	Golf courses & country clubs	12	13 518	4 288	936	295	8.2	25.2
713910	Golf courses & country clubs	12	13 518	4 288	936	295	8.2	25.2
71394	Fitness & recreational sports centers	30	11 992	4 751	1 131	466	12.8	4.1
713940	Fitness & recreational sports centers	30	11 992	4 751	1 131	466	12.8	4.1
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	22	4 382	1 418	342	115	23.8	11.4
713990	All other amusement & recreation industries	22	4 382	1 418	342	115	23.8	11.4
LAKE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAUDERDALE COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAWRENCE COUNTY, TN								
71	Arts, entertainment, & recreation	8	574	123	19	16	47.6	10.8
LEWIS COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LINCOLN COUNTY, TN								
71	Arts, entertainment, & recreation	5	604	105	23	15	33.8	66.2
LOUDON COUNTY, TN								
71	Arts, entertainment, & recreation	8	2 436	606	121	47	42.6	15.0
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MCMINN COUNTY, TN								
71	Arts, entertainment, & recreation	11	3 077	903	176	68	29.0	24.5
713	Amusement, gambling, & recreation industries	11	3 077	903	176	68	29.0	24.5
7139	Other amusement & recreation services	11	3 077	903	176	68	29.0	24.5
MCAIRY COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MACON COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MADISON COUNTY, TN								
71	Arts, entertainment, & recreation	25	6 761	2 030	458	202	60.8	.9
713	Amusement, gambling, & recreation industries	20	5 494	1 604	370	179	74.0	1.0
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 738	499	116	61	98.8	1.2
713940	Fitness & recreational sports centers	6	1 738	499	116	61	98.8	1.2
MARION COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MARSHALL COUNTY, TN								
71	Arts, entertainment, & recreation	3	520	152	30	9	D	-
MAURY COUNTY, TN								
71	Arts, entertainment, & recreation	20	6 217	2 094	373	107	54.2	16.4
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	4 030	1 049	202	79	50.9	25.3
7139	Other amusement & recreation services	17	4 030	1 049	202	79	50.9	25.3
MEIGS COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONROE COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
MONTGOMERY COUNTY, TN								
71	Arts, entertainment, & recreation	30	10 865	2 345	502	302	27.4	9.6
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
OBION COUNTY, TN								
71	Arts, entertainment, & recreation	9	3 254	621	116	45	79.0	15.0
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
OVERTON COUNTY, TN								
71	Arts, entertainment, & recreation	4	840	115	16	7	75.6	24.4

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PICKETT COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
POLK COUNTY, TN								
71	Arts, entertainment, & recreation	13	5 000	1 456	124	37	31.7	6.0
713	Amusement, gambling, & recreation industries	13	5 000	1 456	124	37	31.7	6.0
7139	Other amusement & recreation services	13	5 000	1 456	124	37	31.7	6.0
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
PUTNAM COUNTY, TN								
71	Arts, entertainment, & recreation	15	3 778	795	158	65	65.0	7.1
713	Amusement, gambling, & recreation industries	12	2 894	715	145	62	61.7	6.7
7139	Other amusement & recreation services	11	D	D	D	b	D	D
RHEA COUNTY, TN								
71	Arts, entertainment, & recreation	7	1 717	317	75	25	72.0	28.0
713	Amusement, gambling, & recreation industries	7	1 717	317	75	25	72.0	28.0
7139	Other amusement & recreation services	7	1 717	317	75	25	72.0	28.0
ROANE COUNTY, TN								
71	Arts, entertainment, & recreation	14	3 388	769	132	47	61.6	9.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
ROBERTSON COUNTY, TN								
71	Arts, entertainment, & recreation	8	1 723	631	59	39	40.4	—
RUTHERFORD COUNTY, TN								
71	Arts, entertainment, & recreation	29	9 630	2 601	578	259	31.4	4.9
711	Performing arts, spectator sports, & related industries	5	1 634	294	75	18	9.5	—
713	Amusement, gambling, & recreation industries	24	7 996	2 307	503	241	35.8	5.9
7139	Other amusement & recreation services	21	6 866	1 988	425	212	30.4	6.9
71394	Fitness & recreational sports centers	9	1 771	415	114	82	17.8	8.8
713940	Fitness & recreational sports centers	9	1 771	415	114	82	17.8	8.8
71395	Bowling centers	3	2 614	1 030	257	101	D	—
713950	Bowling centers	3	2 614	1 030	257	101	D	—
SCOTT COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SEQUATCHIE COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SEVIER COUNTY, TN								
71	Arts, entertainment, & recreation	90	136 830	39 116	5 318	1 748	7.7	.4
711	Performing arts, spectator sports, & related industries	17	34 183	9 358	972	495	1.3	.2
7111	Performing arts companies	9	27 154	7 806	915	455	—	—
71111	Theater companies & dinner theaters	3	D	D	D	e	D	D
711110	Theater companies & dinner theaters	3	D	D	D	e	D	D
7111103	Dinner theaters	1	D	D	D	e	D	D
71113	Musical groups & artists	6	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	c	D	D
7111309	Other music groups & artists	6	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	8	6 310	1 382	219	54	11.2	—
7121	Museums, historical sites, & similar institutions	8	6 310	1 382	219	54	11.2	—
71211	Museums	6	D	D	D	b	D	D
712110	Museums	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	65	96 337	28 376	4 127	1 199	9.7	.5
7131	Amusement parks & arcades	17	73 258	21 110	2 689	546	5.1	.2
71311	Amusement & theme parks	7	68 605	20 170	2 549	479	2.8	—
713110	Amusement & theme parks	7	68 605	20 170	2 549	479	2.8	—
7131102	Amusement parks (except waterparks)	6	D	D	D	e	D	D
71312	Amusement arcades	10	4 653	940	140	67	39.1	2.7
713120	Amusement arcades	10	4 653	940	140	67	39.1	2.7
7139	Other amusement & recreation services	48	23 079	7 266	1 438	653	24.4	1.5
71399	All other amusement & recreation industries	38	D	D	D	e	D	D
713990	All other amusement & recreation industries	38	D	D	D	e	D	D
7139904	Miniature golf courses	8	D	D	D	b	D	D
SHELBY COUNTY, TN								
71	Arts, entertainment, & recreation	144	126 222	35 897	7 877	2 913	8.6	4.7
711	Performing arts, spectator sports, & related industries	36	D	D	D	c	D	D
7111	Performing arts companies	7	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	107	D	D	D	h	D	D
7131	Amusement parks & arcades	14	D	D	D	f	D	D
71312	Amusement arcades	12	D	D	D	e	D	D
713120	Amusement arcades	12	D	D	D	e	D	D
7139	Other amusement & recreation services	93	D	D	D	g	D	D
71391	Golf courses & country clubs	13	D	D	D	e	D	D
713910	Golf courses & country clubs	13	D	D	D	e	D	D
71394	Fitness & recreational sports centers	34	D	D	D	f	D	D
713940	Fitness & recreational sports centers	34	D	D	D	f	D	D
7139405	Roller skating rinks	6	D	D	D	c	D	D
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	36	D	D	D	f	D	D
713990	All other amusement & recreation industries	36	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139904	Miniature golf courses	4	2 954	1 100	207	205	—	2.4
7139905	Coin-operated amusement devices (except slot machine operation)	12	D	D	D	b	D	D
SMITH COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SULLIVAN COUNTY, TN								
71	Arts, entertainment, & recreation	42	39 568	5 947	1 473	354	5.3	3.1
711	Performing arts, spectator sports, & related industries	12	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	c	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71391	Golf courses & country clubs	5	5 336	1 797	368	109	2.8	1.3
713910	Golf courses & country clubs	5	5 336	1 797	368	109	2.8	1.3
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SUMNER COUNTY, TN								
71	Arts, entertainment, & recreation	33	19 530	6 486	1 270	282	17.6	2.1
711	Performing arts, spectator sports, & related industries	18	11 393	4 364	809	93	5.3	.1
7111	Performing arts companies	14	10 039	3 879	713	77	1.2	.1
71113	Musical groups & artists	14	10 039	3 879	713	77	1.2	.1
711130	Musical groups & artists	14	10 039	3 879	713	77	1.2	.1
7111309	Other music groups & artists	14	10 039	3 879	713	77	1.2	.1
713	Amusement, gambling, & recreation industries	15	8 137	2 122	461	189	34.9	5.0
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71395	Bowling centers	1	D	D	D	c	D	D
713950	Bowling centers	1	D	D	D	c	D	D
TIPTON COUNTY, TN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
UNICOI COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION COUNTY, TN								
71	Arts, entertainment, & recreation	3	962	190	39	13	D	—
WARREN COUNTY, TN								
71	Arts, entertainment, & recreation	4	748	252	58	23	28.6	3.2
WASHINGTON COUNTY, TN								
71	Arts, entertainment, & recreation	20	6 890	2 008	501	155	23.2	25.0
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
WAYNE COUNTY, TN								
71	Arts, entertainment, & recreation	3	1 136	302	50	23	—	49.4
WEAKLEY COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WILLIAMSON COUNTY, TN								
71	Arts, entertainment, & recreation	116	69 531	18 690	3 624	946	8.6	2.8
711	Performing arts, spectator sports, & related industries	89	51 709	12 900	2 419	455	8.0	1.7
7111	Performing arts companies	51	25 848	7 592	1 560	222	12.7	2.0
71113	Musical groups & artists	49	D	D	D	c	D	D
711130	Musical groups & artists	49	D	D	D	c	D	D
7111309	Other music groups & artists	49	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	8 732	1 380	151	26	6.6	.8
71151	Independent artists, writers, & performers	16	8 732	1 380	151	26	6.6	.8
711510	Independent artists, writers, & performers	16	8 732	1 380	151	26	6.6	.8
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71391	Golf courses & country clubs	5	9 661	2 870	537	199	—	—
713910	Golf courses & country clubs	5	9 661	2 870	537	199	—	—
71394	Fitness & recreational sports centers	7	4 137	1 540	391	213	2.0	1.6
713940	Fitness & recreational sports centers	7	4 137	1 540	391	213	2.0	1.6
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

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							From administrative records ¹	Estimated ²
WILSON COUNTY, TN								
71	Arts, entertainment, & recreation	36	23 958	4 705	770	294	30.3	1.2
711	Performing arts, spectator sports, & related industries	18	14 475	2 510	371	133	3.2	1.9
7111	Performing arts companies	9	4 030	1 156	156	31	2.8	5.6
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	9 483	2 195	399	161	71.8	—
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 120	357	74	32	88.3	—
713940	Fitness & recreational sports centers	5	2 120	357	74	32	88.3	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALCOA, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ASHLAND CITY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
ATHENS, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
BARTLETT, TN								
71	Arts, entertainment, & recreation	4	3 212	1 004	240	84	—	50.7
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BELLE MEADE, TN *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOLIVAR, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRENTWOOD, TN								
71	Arts, entertainment, & recreation	40	21 456	4 910	825	290	6.9	1.2
711	Performing arts, spectator sports, & related industries	34	18 452	4 005	585	126	6.6	1.4
7111	Performing arts companies	19	10 341	2 799	410	88	10.1	1.8
71113	Musical groups & artists	18	D	D	D	b	D	D
711130	Musical groups & artists	18	D	D	D	b	D	D
7111309	Other music groups & artists	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	7	D	D	D	a	D	D
71151	Independent artists, writers, & performers	7	D	D	D	a	D	D
711510	Independent artists, writers, & performers	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	3 004	905	240	164	8.6	—
7139	Other amusement & recreation services	6	3 004	905	240	164	8.6	—
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRISTOL, TN								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	1 979	456	71	45	19.3	4.1
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BROWNSVILLE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAMDEN, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARTHAGE, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CENTERVILLE, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHATTANOOGA, TN *								
71	Arts, entertainment, & recreation	55	27 301	9 304	1 893	648	18.7	3.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	45	20 200	6 590	1 450	547	24.0	4.9
7139	Other amusement & recreation services	42	D	D	D	f	D	D
71391	Golf courses & country clubs	9	7 157	2 618	512	121	17.2	4.7
713910	Golf courses & country clubs	9	7 157	2 618	512	121	17.2	4.7
71394	Fitness & recreational sports centers	17	5 862	1 822	457	274	30.7	2.6
713940	Fitness & recreational sports centers	17	5 862	1 822	457	274	30.7	2.6
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
CHATTANOOGA, TN (HAMILTON COUNTY PART) *								
71	Arts, entertainment, & recreation	55	27 301	9 304	1 893	648	18.7	3.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	45	20 200	6 590	1 450	547	24.0	4.9
7139	Other amusement & recreation services	42	D	D	D	f	D	D
71391	Golf courses & country clubs	9	7 157	2 618	512	121	17.2	4.7
713910	Golf courses & country clubs	9	7 157	2 618	512	121	17.2	4.7
71394	Fitness & recreational sports centers	17	5 862	1 822	457	274	30.7	2.6
713940	Fitness & recreational sports centers	17	5 862	1 822	457	274	30.7	2.6
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
CHURCH HILL, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
CLARKSVILLE, TN								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	26	8 294	1 911	425	262	31.1	5.3
7139	Other amusement & recreation services	22	5 731	1 568	366	210	41.7	7.7
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
CLEVELAND, TN								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
CLINTON, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLLEGEDALE, TN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
COLLIERVILLE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLUMBIA, TN								
71	Arts, entertainment, & recreation	16	4 559	1 621	247	90	62.5	19.3
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
COOKEVILLE, TN								
71	Arts, entertainment, & recreation	9	1 669	439	110	40	25.2	11.9
COVINGTON, TN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
CROSSVILLE, TN								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
DAYTON, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DICKSON, TN								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
DUNLAP, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DYERSBURG, TN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
EAST RIDGE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ELIZABETHTON, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ERWIN, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ETOWAH, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FARRAGUT, TN *								
71	Arts, entertainment, & recreation	5	1 210	416	39	19	20.6	1.1
FARRAGUT, TN (KNOX COUNTY PART) *								
71	Arts, entertainment, & recreation	5	1 210	416	39	19	20.6	1.1
FAYETTEVILLE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FOREST HILLS, TN *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FRANKLIN, TN								
71	Arts, entertainment, & recreation	44	20 167	8 051	1 706	319	10.9	7.6
711	Performing arts, spectator sports, & related industries	31	13 111	5 372	1 150	163	7.1	3.9
7111	Performing arts companies	18	9 131	3 473	906	98	5.8	3.0
71113	Musical groups & artists	18	9 131	3 473	906	98	5.8	3.0
711130	Musical groups & artists	18	9 131	3 473	906	98	5.8	3.0
7111309	Other music groups & artists	18	9 131	3 473	906	98	5.8	3.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
GALLATIN, TN								
71	Arts, entertainment, & recreation	4	790	197	33	18	95.2	—
GATLINBURG, TN								
71	Arts, entertainment, & recreation	29	24 166	6 858	1 537	597	9.2	—
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
71211	Museums	4	D	D	D	b	D	D
712110	Museums	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	18 559	5 831	1 331	548	12.0	—
7131	Amusement parks & arcades	7	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71399	All other amusement & recreation industries	13	D	D	D	c	D	D
713990	All other amusement & recreation industries	13	D	D	D	c	D	D
GERMANTOWN, TN								
71	Arts, entertainment, & recreation	5	4 469	1 952	471	96	1.7	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
GOODLETTSVILLE, TN *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
GOODLETTSVILLE, TN (DAVIDSON COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
GREENBRIER, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENEVILLE, TN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
HARRIMAN, TN *								
71	Arts, entertainment, & recreation	5	578	141	26	8	66.4	33.6
HARRIMAN, TN (ROANE COUNTY PART) *								
71	Arts, entertainment, & recreation	5	578	141	26	8	66.4	33.6
HENDERSONVILLE, TN								
71	Arts, entertainment, & recreation	22	16 630	5 768	1 140	241	11.6	—
711	Performing arts, spectator sports, & related industries	12	9 927	3 867	719	76	1.2	—
7111	Performing arts companies	11	D	D	D	b	D	D
71113	Musical groups & artists	11	D	D	D	b	D	D
711130	Musical groups & artists	11	D	D	D	b	D	D
7111309	Other music groups & artists	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	6 703	1 901	421	165	27.0	—
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71395	Bowling centers	1	D	D	D	c	D	D
713950	Bowling centers	1	D	D	D	c	D	D
HUMBOLDT, TN *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HUMBOLDT, TN (GIBSON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JACKSON, TN								
71	Arts, entertainment, & recreation	20	5 191	1 509	368	162	48.9	1.1
713	Amusement, gambling, & recreation industries	15	3 924	1 083	280	139	63.6	1.4
7139	Other amusement & recreation services	14	D	D	D	c	D	D
JASPER, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JEFFERSON CITY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JOHNSON CITY, TN *								
71	Arts, entertainment, & recreation	13	2 883	958	266	116	30.6	18.4
713	Amusement, gambling, & recreation industries	13	2 883	958	266	116	30.6	18.4
7139	Other amusement & recreation services	9	2 350	802	221	90	23.7	22.6
JOHNSON CITY, TN (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	13	2 883	958	266	116	30.6	18.4
713	Amusement, gambling, & recreation industries	13	2 883	958	266	116	30.6	18.4
7139	Other amusement & recreation services	9	2 350	802	221	90	23.7	22.6
JONESBOROUGH, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KINGSPORT, TN *								
71	Arts, entertainment, & recreation	15	6 116	2 089	467	147	17.2	4.6
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
KINGSPORT, TN (SULLIVAN COUNTY PART) *								
71	Arts, entertainment, & recreation	15	6 116	2 089	467	147	17.2	4.6
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
KINGSTON, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
KNOXVILLE, TN								
71	Arts, entertainment, & recreation	71	30 952	10 122	2 326	869	20.5	10.8
711	Performing arts, spectator sports, & related industries	18	7 680	2 268	479	148	24.5	5.0
7111	Performing arts companies	3	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	53	23 272	7 854	1 847	721	19.2	12.8
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71391	Golf courses & country clubs	4	5 994	1 492	324	135	17.8	29.6
713910	Golf courses & country clubs	4	5 994	1 492	324	135	17.8	29.6
71394	Fitness & recreational sports centers	22	10 681	4 252	1 011	400	12.0	3.8
713940	Fitness & recreational sports centers	22	10 681	4 252	1 011	400	12.0	3.8
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
LAFAYETTE, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LA FOLLETTE, TN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	1 639	338	48	22	D	—
LA VERGNE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAWRENCEBURG, TN								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
LEBANON, TN								
71	Arts, entertainment, & recreation	10	11 618	1 193	233	129	28.0	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LENOIR CITY, TN								
71	Arts, entertainment, & recreation	4	1 837	413	83	30	23.9	19.9
713	Amusement, gambling, & recreation industries	4	1 837	413	83	30	23.9	19.9
7139	Other amusement & recreation services	4	1 837	413	83	30	23.9	19.9
LEWISBURG, TN								
71	Arts, entertainment, & recreation	3	520	152	30	9	D	—
LEXINGTON, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
LIVINGSTON, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LOUDON, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MCKENZIE, TN *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCKENZIE, TN (CARROLL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	MCMINNVILLE, TN							
71	Arts, entertainment, & recreation	4	748	252	58	23	28.6	3.2
	MADISONVILLE, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MANCHESTER, TN							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	MARTIN, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MARYVILLE, TN							
71	Arts, entertainment, & recreation	7	2 068	580	114	66	28.7	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	MEMPHIS, TN							
71	Arts, entertainment, & recreation	99	90 714	24 356	5 295	2 062	9.7	2.9
711	Performing arts, spectator sports, & related industries	25	D	D	D	c	D	D
7111	Performing arts companies	6	2 462	334	75	27	.1	4.9
71113	Musical groups & artists	6	2 462	334	75	27	.1	4.9
711130	Musical groups & artists	6	2 462	334	75	27	.1	4.9
7111309	Other music groups & artists	6	2 462	334	75	27	.1	4.9
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	73	75 300	21 276	4 738	1 924	11.4	2.0
7131	Amusement parks & arcades	12	9 343	3 775	616	478	31.1	1.6
71312	Amusement arcades	10	D	D	D	e	D	D
713120	Amusement arcades	10	D	D	D	e	D	D
7139	Other amusement & recreation services	61	65 957	17 501	4 122	1 446	8.6	2.1
71394	Fitness & recreational sports centers	24	17 745	6 153	1 587	640	8.3	5.4
713940	Fitness & recreational sports centers	24	17 745	6 153	1 587	640	8.3	5.4
7139405	Roller skating rinks	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	27	D	D	D	f	D	D
713990	All other amusement & recreation industries	27	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	12	D	D	D	b	D	D
	MILAN, TN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	MILLINGTON, TN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	MORRISTOWN, TN *							
71	Arts, entertainment, & recreation	8	1 575	423	101	40	42.5	—
	MORRISTOWN, TN (HAMBLLEN COUNTY PART) *							
71	Arts, entertainment, & recreation	8	1 575	423	101	40	42.5	—
	MOUNT JULIET, TN							
71	Arts, entertainment, & recreation	7	1 600	468	80	39	40.8	14.1
	MOUNT PLEASANT, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MURFREESBORO, TN							
71	Arts, entertainment, & recreation	18	6 399	1 753	328	158	40.8	6.2
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
NASHVILLE-DAVIDSON, TN (CC) *								
71	Arts, entertainment, & recreation	545	560 444	211 356	28 947	6 077	7.4	2.9
711	Performing arts, spectator sports, & related industries	441	463 221	187 621	24 557	3 486	7.0	2.7
7111	Performing arts companies	257	278 080	94 174	12 241	2 021	6.6	2.4
71111	Theater companies & dinner theaters	6	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	c	D	D
71113	Musical groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
711130	Musical groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
7111309	Other music groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
71119	Other performing arts companies	16	D	D	D	b	D	D
711190	Other performing arts companies	16	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	16	D	D	D	b	D	D
7112	Spectator sports	9	57 592	40 831	246	90	.8	—
71121	Spectator sports	9	57 592	40 831	246	90	.8	—
7113	Promoters of performing arts, sports, & similar events	28	51 679	15 217	3 418	714	8.9	5.8
71132	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
71141	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
711410	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
7115	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
71151	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
711510	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
713	Amusement, gambling, & recreation industries	98	D	D	D	h	D	D
7131	Amusement parks & arcades	13	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	12	D	D	D	b	D	D
713120	Amusement arcades	12	D	D	D	b	D	D
7139	Other amusement & recreation services	85	D	D	D	f	D	D
71391	Golf courses & country clubs	9	8 514	2 312	451	194	12.0	5.7
713910	Golf courses & country clubs	9	8 514	2 312	451	194	12.0	5.7
71394	Fitness & recreational sports centers	31	10 765	4 346	1 027	442	23.8	9.0
713940	Fitness & recreational sports centers	31	10 765	4 346	1 027	442	23.8	9.0
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
NASHVILLE-DAVIDSON (BALANCE), TN *								
71	Arts, entertainment, & recreation	526	551 905	207 918	28 295	5 975	7.3	2.9
711	Performing arts, spectator sports, & related industries	426	D	D	D	h	D	D
7111	Performing arts companies	249	274 821	93 173	12 015	1 982	6.4	2.4
71111	Theater companies & dinner theaters	6	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	c	D	D
71113	Musical groups & artists	226	D	D	D	g	D	D
711130	Musical groups & artists	226	D	D	D	g	D	D
7111309	Other music groups & artists	226	D	D	D	g	D	D
71119	Other performing arts companies	15	D	D	D	b	D	D
711190	Other performing arts companies	15	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	15	D	D	D	b	D	D
7112	Spectator sports	9	57 592	40 831	246	90	.8	—
71121	Spectator sports	9	57 592	40 831	246	90	.8	—
7113	Promoters of performing arts, sports, & similar events	27	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	26	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	26	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	71	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	71	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	71	D	D	D	e	D	D
7115	Independent artists, writers, & performers	70	D	D	D	c	D	D
71151	Independent artists, writers, & performers	70	D	D	D	c	D	D
711510	Independent artists, writers, & performers	70	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NASHVILLE-DAVIDSON (BALANCE), TN *—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	94	D	D	D	h	D	D
7131	Amusement parks & arcades	12	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	11	D	D	D	b	D	D
713120	Amusement arcades	11	D	D	D	b	D	D
7139	Other amusement & recreation services	82	D	D	D	f	D	D
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	30	D	D	D	e	D	D
713940	Fitness & recreational sports centers	30	D	D	D	e	D	D
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	29	D	D	D	b	D	D
713990	All other amusement & recreation industries	29	D	D	D	b	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
	NEWBERN, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	NEWPORT, TN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	OAK HILL, TN *							
71	Arts, entertainment, & recreation	6	3 966	1 443	309	32	9.7	—
711	Performing arts, spectator sports, & related industries	6	3 966	1 443	309	32	9.7	—
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
	OAK RIDGE, TN *							
71	Arts, entertainment, & recreation	6	1 780	473	124	53	61.7	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	OAK RIDGE, TN (ANDERSON COUNTY PART) *							
71	Arts, entertainment, & recreation	6	1 780	473	124	53	61.7	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	OLIVER SPRINGS, TN *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	OLIVER SPRINGS, TN (ANDERSON COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ONEIDA, TN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	PARIS, TN							
71	Arts, entertainment, & recreation	5	676	159	40	16	100.0	—

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							From administrative records ¹	Estimated ²
PIGEON FORGE, TN								
71	Arts, entertainment, & recreation	44	101 598	29 745	3 474	1 020	5.6	.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	e	D	D
7111	Performing arts companies	6	D	D	D	e	D	D
71111	Theater companies & dinner theaters	2	D	D	D	e	D	D
711110	Theater companies & dinner theaters	2	D	D	D	e	D	D
7111103	Dinner theaters	1	D	D	D	e	D	D
71113	Musical groups & artists	4	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	c	D	D
7111309	Other music groups & artists	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	32	74 883	21 836	2 732	554	6.9	.6
7131	Amusement parks & arcades	10	D	D	D	e	D	D
71311	Amusement & theme parks	4	D	D	D	e	D	D
713110	Amusement & theme parks	4	D	D	D	e	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	e	D	D
71312	Amusement arcades	6	3 322	614	88	40	48.1	3.7
713120	Amusement arcades	6	3 322	614	88	40	48.1	3.7
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
PORTLAND, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PULASKI, TN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
RED BANK, TN								
71	Arts, entertainment, & recreation	7	947	195	39	24	80.8	10.7
RIPLEY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROCKWOOD, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROGERSVILLE, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SAVANNAH, TN								
71	Arts, entertainment, & recreation	3	237	65	14	5	D	—
SELMER, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SEVIERVILLE, TN								
71	Arts, entertainment, & recreation	6	3 628	419	39	17	9.8	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
SHELBYVILLE, TN								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
SIGNAL MOUNTAIN, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SMITHVILLE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SMYRNA, TN								
71	Arts, entertainment, & recreation	5	2 753	736	207	92	11.2	.3
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SODDY-DAISY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGFIELD, TN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
SPRING HILL, TN *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SPRING HILL, TN (MAURY COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRING HILL, TN (WILLIAMSON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SWEETWATER, TN *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SWEETWATER, TN (MONROE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TRENTON, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TULLAHOMA, TN *								
71	Arts, entertainment, & recreation	8	1 367	381	81	49	27.7	—
TULLAHOMA, TN (COFFEE COUNTY PART) *								
71	Arts, entertainment, & recreation	8	1 367	381	81	49	27.7	—
UNION CITY, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
WAVERLY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WINCHESTER, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF ANDERSON COUNTY, TN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF BEDFORD COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF BENTON COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BLOUNT COUNTY, TN								
71	Arts, entertainment, & recreation	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BALANCE OF BRADLEY COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CAMPBELL COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CARTER COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF CHEATHAM COUNTY, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF CLAIBORNE COUNTY, TN								
71	Arts, entertainment, & recreation	9	1 694	320	67	26	56.4	—
713	Amusement, gambling, & recreation industries	9	1 694	320	67	26	56.4	—
7139	Other amusement & recreation services	9	1 694	320	67	26	56.4	—
BALANCE OF CLAY COUNTY, TN								
71	Arts, entertainment, & recreation	4	2 418	445	60	25	75.4	—
713	Amusement, gambling, & recreation industries	4	2 418	445	60	25	75.4	—
7139	Other amusement & recreation services	4	2 418	445	60	25	75.4	—
BALANCE OF COCKE COUNTY, TN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF COFFEE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF CROCKETT COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CUMBERLAND COUNTY, TN								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
BALANCE OF DECATUR COUNTY, TN								
71	Arts, entertainment, & recreation	5	514	96	9	6	89.3	4.7
BALANCE OF DEKALB COUNTY, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
BALANCE OF DICKSON COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DYER COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF FENTRESS COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FRANKLIN COUNTY, TN							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
	BALANCE OF GIBSON COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GILES COUNTY, TN							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BALANCE OF GRAINGER COUNTY, TN							
71	Arts, entertainment, & recreation	3	1 206	244	47	19	D	—
	BALANCE OF GREENE COUNTY, TN							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BALANCE OF HAMBLEN COUNTY, TN							
71	Arts, entertainment, & recreation	4	1 208	305	63	26	91.1	—
	BALANCE OF HAMILTON COUNTY, TN							
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
	BALANCE OF HARDIN COUNTY, TN							
71	Arts, entertainment, & recreation	4	287	95	24	38	62.0	3.1
	BALANCE OF HAWKINS COUNTY, TN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF HAYWOOD COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HENDERSON COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HENRY COUNTY, TN							
71	Arts, entertainment, & recreation	11	7 095	1 059	221	60	23.4	6.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	BALANCE OF HICKMAN COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HUMPHREYS COUNTY, TN							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BALANCE OF JACKSON COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF JEFFERSON COUNTY, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF JOHNSON COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF KNOX COUNTY, TN								
71	Arts, entertainment, & recreation	37	16 349	4 917	1 169	386	21.8	12.9
711	Performing arts, spectator sports, & related industries	9	2 772	632	135	37	63.9	4.4
713	Amusement, gambling, & recreation industries	28	13 577	4 285	1 034	349	13.2	14.6
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
BALANCE OF LAKE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LAUDERDALE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LAWRENCE COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF LEWIS COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF LOUDON COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MCMINN COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF MCNAIRY COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MACON COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, TN								
71	Arts, entertainment, & recreation	5	1 570	521	90	40	100.0	—
713	Amusement, gambling, & recreation industries	5	1 570	521	90	40	100.0	—
7139	Other amusement & recreation services	5	1 570	521	90	40	100.0	—
BALANCE OF MARION COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MAURY COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MEIGS COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MONROE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
BALANCE OF MONTGOMERY COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF OBION COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF OVERTON COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF PICKETT COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF POLK COUNTY, TN								
71	Arts, entertainment, & recreation	13	5 000	1 456	124	37	31.7	6.0
713	Amusement, gambling, & recreation industries	13	5 000	1 456	124	37	31.7	6.0
7139	Other amusement & recreation services	13	5 000	1 456	124	37	31.7	6.0
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
BALANCE OF PUTNAM COUNTY, TN								
71	Arts, entertainment, & recreation	6	2 109	356	48	25	96.6	3.4
BALANCE OF RHEA COUNTY, TN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF ROANE COUNTY, TN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	2 128	350	54	19	57.5	—
7139	Other amusement & recreation services	4	2 128	350	54	19	57.5	—
BALANCE OF ROBERTSON COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF RUTHERFORD COUNTY, TN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF SEQUATCHIE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SEVIER COUNTY, TN								
71	Arts, entertainment, & recreation	11	7 438	2 094	268	114	30.0	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SHELBY COUNTY, TN								
71	Arts, entertainment, & recreation	32	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	f	D	D
7139	Other amusement & recreation services	23	D	D	D	f	D	D
71391	Golf courses & country clubs	7	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	4 107	1 461	340	179	13.0	—
713940	Fitness & recreational sports centers	6	4 107	1 461	340	179	13.0	—
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BALANCE OF SMITH COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SULLIVAN COUNTY, TN								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF SUMNER COUNTY, TN								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF UNION COUNTY, TN								
71	Arts, entertainment, & recreation	3	962	190	39	13	D	—
BALANCE OF WASHINGTON COUNTY, TN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
BALANCE OF WAYNE COUNTY, TN								
71	Arts, entertainment, & recreation	3	1 136	302	50	23	—	49.4
BALANCE OF WEAKLEY COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WILLIAMSON COUNTY, TN								
71	Arts, entertainment, & recreation	31	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	23	D	D	D	c	D	D
7111	Performing arts companies	13	D	D	D	b	D	D
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
BALANCE OF WILSON COUNTY, TN								
71	Arts, entertainment, & recreation	19	10 740	3 044	457	126	31.3	.5
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

TENNESSEE

Belle Meade. See “Nashville-Davidson (consolidated city).”

Chattanooga is in Hamilton and Marion Counties; it annexed into Marion County in April 1994.

Farragut is in Knox and Loudon Counties.

Forest Hills. See “Nashville-Davidson (consolidated city).”

Goodlettsville is in Davidson and Sumner Counties; see “Nashville-Davidson (consolidated city).”

Harriman is in Morgan and Roane Counties.

Humboldt is in Gibson and Madison Counties.

Johnson City is in Carter, Sullivan, and Washington Counties.

Kingsport is in Hawkins and Sullivan Counties.

McKenzie is in Carroll, Henry, and Weakley Counties.

Millersville is in Robertson and Sumner Counties.

Morristown is in Hamblen and Jefferson Counties; it annexed into Jefferson County in July 1995.

Nashville-Davidson (balance). See “Nashville-Davidson (consolidated city).”

Nashville-Davidson (consolidated city). The “Metropolitan Government of Nashville and Davidson County” is coextensive with Davidson County. It includes Belle Meade, Forest Hills, Goodlettsville (part in Davidson County), and Oak Hill, which are tabulated separately. “Nashville-Davidson (balance),” which is a place equivalent, includes Berry Hill, Lakewood, and Ridgetop (part in Davidson County), which are not populous enough for separate tabulation.

Oak Hill. See “Nashville-Davidson (consolidated city).”

Oak Ridge is in Anderson and Roane Counties.

Oliver Springs is in Anderson, Morgan, and Roane Counties.

Spring Hill is in Maury and Williamson Counties.

Sweetwater is in McMinn and Monroe Counties.

Tullahoma is in Coffee and Franklin Counties.

White House is in Robertson and Sumner Counties.

Appendix E. Metropolitan Areas

TENNESSEE

Chattanooga, TN—GA MSA

Catoosa County, GA
Dade County, GA
Walker County, GA
Hamilton County, TN
Marion County, TN

Clarksville—Hopkinsville, TN—KY MSA

Christian County, KY
Montgomery County, TN

Jackson, TN MSA

Chester County, TN
Madison County, TN

Johnson City—Kingsport—Bristol, TN—VA MSA

Carter County, TN
Hawkins County, TN
Sullivan County, TN
Unicoi County, TN
Washington County, TN
Scott County, VA
Washington County, VA
Bristol, VA (IC)

Knoxville, TN MSA

Anderson County, TN
Blount County, TN
Knox County, TN
Loudon County, TN
Sevier County, TN
Union County, TN

Memphis, TN—AR—MS MSA

Crittenden County, AR
DeSoto County, MS
Fayette County, TN
Shelby County, TN
Tipton County, TN

Nashville, TN MSA

Cheatham County, TN
Davidson County, TN
Dickson County, TN
Robertson County, TN
Rutherford County, TN
Sumner County, TN
Williamson County, TN
Wilson County, TN

Texas

1997

Issued November 1999

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



USCENSUSBUREAU

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U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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1997 Economic Census
Arts, Entertainment, and Recreation
Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TEXAS								
71	Arts, entertainment, & recreation	3 894	3 743 828	1 143 398	260 876	65 218	14.9	4.7
711	Performing arts, spectator sports, & related industries	913	1 451 653	523 755	123 807	10 904	9.6	2.9
7111	Performing arts companies	210	218 189	34 945	7 009	2 011	8.3	1.5
71111	Theater companies & dinner theaters	54	110 328	7 835	1 865	593	5.8	.8
711110	Theater companies & dinner theaters	54	110 328	7 835	1 865	593	5.8	.8
7111102	Theater companies	48	101 777	5 935	1 470	430	5.5	.9
7111103	Dinner theaters	6	8 551	1 900	395	163	9.4	—
71112	Dance companies	6	5 331	3 460	851	497	—	2.9
711120	Dance companies	6	5 331	3 460	851	497	—	2.9
71113	Musical groups & artists	134	95 800	22 475	4 029	855	11.0	1.5
711130	Musical groups & artists	134	95 800	22 475	4 029	855	11.0	1.5
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	a	D	D
7111309	Other music groups & artists	131	D	D	D	f	D	D
71119	Other performing arts companies	16	6 730	1 175	264	66	16.7	12.5
711190	Other performing arts companies	16	6 730	1 175	264	66	16.7	12.5
7111901	Circuses	3	519	103	24	22	100.0	—
7111909	Other performing arts companies (except circuses)	13	6 211	1 072	240	44	9.7	13.6
7112	Spectator sports	174	724 015	335 687	85 500	5 143	3.7	1.2
71121	Spectator sports	174	724 015	335 687	85 500	5 143	3.7	1.2
711211	Sports teams & clubs	31	514 971	296 075	77 793	2 886	1.2	.8
7112111	Football clubs	3	D	D	D	e	D	D
7112112	Baseball clubs	9	D	D	D	g	D	D
7112119	Other professional sports clubs	19	235 469	151 378	48 426	1 276	2.7	.3
711212	Racetracks	36	174 767	31 296	6 274	1 850	2.7	.6
7112121	Dog racetrack operation	2	D	D	D	f	D	D
7112122	Auto racetrack operation	24	D	D	D	e	D	D
7112123	Horse racetrack operation	10	101 653	13 968	2 636	765	—	.3
711219	Other spectator sports	107	34 277	8 316	1 433	407	46.9	11.0
7112191	Professional athletes	37	10 564	3 295	325	89	57.3	5.2
7112192	Racing (except racetrack operation)	70	23 713	5 021	1 108	318	42.2	13.5
7113	Promoters of performing arts, sports, & similar events	126	319 033	89 128	20 559	2 449	9.9	5.0
71131	Promoters of performing arts, sports, & similar events w/facility	33	158 818	64 109	14 324	1 382	1.9	5.9
711310	Promoters of performing arts, sports, & similar events w/facility	33	158 818	64 109	14 324	1 382	1.9	5.9
71132	Promoters of performing arts, sports, & similar events w/o facil	93	160 215	25 019	6 235	1 067	17.8	4.0
711320	Promoters of performing arts, sports, & similar events w/o facil	93	160 215	25 019	6 235	1 067	17.8	4.0
7114	Agents/managers for artists, athletes, & other public figures	109	62 745	19 793	1 960	296	42.0	2.7
71141	Agents/managers for artists, athletes, & other public figures	109	62 745	19 793	1 960	296	42.0	2.7
711410	Agents/managers for artists, athletes, & other public figures	109	62 745	19 793	1 960	296	42.0	2.7
7115	Independent artists, writers, & performers	294	127 671	44 202	8 779	1 005	28.5	9.3
71151	Independent artists, writers, & performers	294	127 671	44 202	8 779	1 005	28.5	9.3
711510	Independent artists, writers, & performers	294	127 671	44 202	8 779	1 005	28.5	9.3
712	Museums, historical sites, & similar institutions	49	36 533	9 403	2 099	565	31.8	6.9
7121	Museums, historical sites, & similar institutions	49	36 533	9 403	2 099	565	31.8	6.9
71211	Museums	28	14 731	3 814	925	211	40.7	5.5
712110	Museums	28	14 731	3 814	925	211	40.7	5.5
71212	Historical sites	4	76	14	4	5	—	89.5
712120	Historical sites	4	76	14	4	5	—	89.5
71213	Zoos & botanical gardens	5	15 396	3 332	810	189	11.9	9.8
712130	Zoos & botanical gardens	5	15 396	3 332	810	189	11.9	9.8
71219	Nature parks & other similar institutions	12	6 330	2 243	360	160	59.6	1.9
712190	Nature parks & other similar institutions	12	6 330	2 243	360	160	59.6	1.9
713	Amusement, gambling, & recreation industries	2 932	2 255 642	610 240	134 970	53 749	18.1	5.9
7131	Amusement parks & arcades	233	381 575	118 331	25 365	15 069	4.2	2.8
71311	Amusement & theme parks	43	308 942	100 776	21 419	12 806	2.0	1.0
713110	Amusement & theme parks	43	308 942	100 776	21 419	12 806	2.0	1.0
7131101	Waterparks	12	28 548	6 461	776	208	8.0	4.0
7131102	Amusement parks (except waterparks)	31	280 394	94 315	20 643	12 598	1.3	.7
71312	Amusement arcades	190	72 633	17 555	3 946	2 263	13.8	10.6
713120	Amusement arcades	190	72 633	17 555	3 946	2 263	13.8	10.6
7132	Gambling industries	91	252 277	31 795	7 271	1 801	5.4	3.2
71321	Casinos (except casino hotels)	2	D	D	D	f	D	D
713210	Casinos (except casino hotels)	2	D	D	D	f	D	D
71329	Other gambling industries	89	D	D	D	g	D	D
713290	Other gambling industries	89	D	D	D	g	D	D
7132901	Slot machine operators	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	88	193 202	18 185	4 403	1 170	7.0	4.2

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TEXAS—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	2 608	1 621 790	460 114	102 334	36 879	23.4	7.1
71391	Golf courses & country clubs	419	612 214	188 416	41 012	12 065	10.5	4.2
713910	Golf courses & country clubs	419	612 214	188 416	41 012	12 065	10.5	4.2
71393	Marinas	194	106 674	24 506	4 589	1 139	43.3	7.4
713930	Marinas	194	106 674	24 506	4 589	1 139	43.3	7.4
71394	Fitness & recreational sports centers	1 004	456 117	139 979	32 117	14 372	25.7	9.1
713940	Fitness & recreational sports centers	1 004	456 117	139 979	32 117	14 372	25.7	9.1
7139404	Ice skating rinks	12	13 856	3 869	998	503	45.5	.6
7139405	Roller skating rinks	127	24 656	6 419	1 446	1 035	50.3	10.6
71395	Bowling centers	207	124 846	39 957	9 932	3 805	18.8	6.9
713950	Bowling centers	207	124 846	39 957	9 932	3 805	18.8	6.9
71399	All other amusement & recreation industries	784	321 939	67 256	14 684	5 498	39.6	9.6
713990	All other amusement & recreation industries	784	321 939	67 256	14 684	5 498	39.6	9.6
7139901	Dance studios & halls	36	7 961	1 599	382	193	50.1	11.5
7139902	Concession operators of amusement devices & rides	71	27 413	5 695	919	407	49.1	5.1
7139904	Miniature golf courses	47	14 117	3 845	758	387	26.2	16.8
7139905	Coin-operated amusement devices (except slot machine operation)	157	127 336	21 732	4 820	1 385	27.9	7.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TEXAS									
71	Arts, entertainment, & recreation	999	1 019 943	967 520	331 688	79 702	20 489	13.8	3.7
711	Performing arts, spectator sports, & related industries	249	309 180	291 408	87 486	22 925	4 819	5.8	3.1
7111	Performing arts companies	180	179 450	178 147	67 908	17 140	3 503	3.2	2.2
71111	Theater companies & dinner theaters	89	99 546	98 868	31 094	8 398	1 774	3.3	2.1
711110	Theater companies & dinner theaters	89	99 546	98 868	31 094	8 398	1 774	3.3	2.1
7111101	Opera companies	7	37 953	38 854	9 553	3 531	360	.3	—
7111102	Theater companies	82	61 593	60 014	21 541	4 867	1 414	5.2	3.4
71112	Dance companies	16	10 189	10 056	3 559	895	220	3.2	.1
711120	Dance companies	16	10 189	10 056	3 559	895	220	3.2	.1
71113	Musical groups & artists	69	67 580	67 076	32 727	7 729	1 481	2.7	2.7
711130	Musical groups & artists	69	67 580	67 076	32 727	7 729	1 481	2.7	2.7
7111301	Symphony orchestras & chamber music organizations	39	62 600	62 191	31 231	7 366	1 345	2.2	.5
7111309	Other music groups & artists	30	4 980	4 885	1 496	363	136	8.2	30.0
71119	Other performing arts companies	6	2 135	2 147	528	118	28	13.0	—
711190	Other performing arts companies	6	2 135	2 147	528	118	28	13.0	—
7111901	Circuses	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	69	129 730	113 261	19 578	5 785	1 316	9.4	4.4
71131	Promoters of performing arts, sports, & similar events w/facility	24	28 815	24 515	3 613	753	225	20.8	1.4
711310	Promoters of performing arts, sports, & similar events w/facility	24	28 815	24 515	3 613	753	225	20.8	1.4
71132	Promoters of performing arts, sports, & similar events w/o facil	45	100 915	88 746	15 965	5 032	1 091	6.1	5.3
711320	Promoters of performing arts, sports, & similar events w/o facil	45	100 915	88 746	15 965	5 032	1 091	6.1	5.3
712	Museums, historical sites, & similar institutions	270	302 553	287 950	88 353	22 785	5 208	18.5	3.3
7121	Museums, historical sites, & similar institutions	270	302 553	287 950	88 353	22 785	5 208	18.5	3.3
71211	Museums	207	206 158	188 758	63 508	16 879	3 659	21.4	3.7
712110	Museums	207	206 158	188 758	63 508	16 879	3 659	21.4	3.7
71212	Historical sites	32	9 488	9 136	3 036	740	230	33.9	13.4
712120	Historical sites	32	9 488	9 136	3 036	740	230	33.9	13.4
71213	Zoos & botanical gardens	15	83 576	87 680	21 021	4 982	1 266	9.0	.2
712130	Zoos & botanical gardens	15	83 576	87 680	21 021	4 982	1 266	9.0	.2
71219	Nature parks & other similar institutions	16	3 331	2 376	788	184	53	29.5	23.5
712190	Nature parks & other similar institutions	16	3 331	2 376	788	184	53	29.5	23.5

See footnotes at end of table.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—
Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	TEXAS—Con.								
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	480	408 210	388 162	155 849	33 992	10 462	16.4	4.5
7139	Other amusement & recreation services	480	408 210	388 162	155 849	33 992	10 462	16.4	4.5
71391	Golf courses & country clubs	170	287 610	277 225	113 672	24 719	6 546	11.6	1.1
713910	Golf courses & country clubs	170	287 610	277 225	113 672	24 719	6 546	11.6	1.1
71394	Fitness & recreational sports centers	208	90 279	84 601	35 046	7 725	3 364	21.0	11.5
713940	Fitness & recreational sports centers	208	90 279	84 601	35 046	7 725	3 364	21.0	11.5
71399	All other amusement & recreation industries	102	30 321	26 336	7 131	1 548	552	47.9	15.8
713990	All other amusement & recreation industries	102	30 321	26 336	7 131	1 548	552	47.9	15.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ABILENE, TX MSA							
71	Arts, entertainment, & recreation	45	19 574	4 288	667	319	21.2	5.5
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	14 344	2 880	474	230	19.2	3.2
7139	Other amusement & recreation services	29	D	D	D	c	D	D
71394	Fitness & recreational sports centers	16	3 019	1 529	221	146	28.9	.9
713940	Fitness & recreational sports centers	16	3 019	1 529	221	146	28.9	.9
	AMARILLO, TX MSA							
71	Arts, entertainment, & recreation	44	16 172	4 516	1 138	437	38.3	9.2
711	Performing arts, spectator sports, & related industries	12	3 063	943	401	82	34.6	20.9
713	Amusement, gambling, & recreation industries	32	13 109	3 573	737	355	39.2	6.4
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	1 689	434	107	85	91.4	8.6
713940	Fitness & recreational sports centers	7	1 689	434	107	85	91.4	8.6
71395	Bowling centers	6	3 736	1 187	290	121	25.4	1.4
713950	Bowling centers	6	3 736	1 187	290	121	25.4	1.4
71399	All other amusement & recreation industries	10	3 287	739	152	58	35.3	3.0
713990	All other amusement & recreation industries	10	3 287	739	152	58	35.3	3.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUSTIN—SAN MARCOS, TX MSA								
71	Arts, entertainment, & recreation	304	228 691	70 771	14 019	4 600	19.2	2.6
711	Performing arts, spectator sports, & related industries	107	69 347	27 072	4 144	1 137	20.2	.7
7111	Performing arts companies	36	19 034	8 040	1 742	728	7.8	.1
71111	Theater companies & dinner theaters	9	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	e	D	D
711120	Dance companies	2	D	D	D	e	D	D
71113	Musical groups & artists	24	D	D	D	c	D	D
711130	Musical groups & artists	24	D	D	D	c	D	D
7111309	Other music groups & artists	23	D	D	D	c	D	D
7112	Spectator sports	9	9 267	2 280	571	192	11.2	—
71121	Spectator sports	9	9 267	2 280	571	192	11.2	—
7113	Promoters of performing arts, sports, & similar events	10	13 672	1 994	414	88	27.6	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	18 117	11 093	261	36	3.0	1.3
71141	Agents/managers for artists, athletes, & other public figures	19	18 117	11 093	261	36	3.0	1.3
711410	Agents/managers for artists, athletes, & other public figures	19	18 117	11 093	261	36	3.0	1.3
7115	Independent artists, writers, & performers	33	9 257	3 665	1 156	93	77.7	1.0
71151	Independent artists, writers, & performers	33	9 257	3 665	1 156	93	77.7	1.0
711510	Independent artists, writers, & performers	33	9 257	3 665	1 156	93	77.7	1.0
712	Museums, historical sites, & similar institutions	4	2 007	682	136	93	100.0	—
7121	Museums, historical sites, & similar institutions	4	2 007	682	136	93	100.0	—
713	Amusement, gambling, & recreation industries	193	157 337	43 017	9 739	3 370	17.8	3.4
7131	Amusement parks & arcades	15	5 740	1 314	301	178	21.0	7.7
71312	Amusement arcades	12	D	D	D	c	D	D
713120	Amusement arcades	12	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	174	D	D	D	h	D	D
71391	Golf courses & country clubs	32	43 801	13 946	3 174	958	6.6	—
713910	Golf courses & country clubs	32	43 801	13 946	3 174	958	6.6	—
71393	Marinas	9	6 732	1 666	290	58	18.6	4.5
713930	Marinas	9	6 732	1 666	290	58	18.6	4.5
71394	Fitness & recreational sports centers	75	35 686	13 378	3 009	1 408	32.9	4.7
713940	Fitness & recreational sports centers	75	35 686	13 378	3 009	1 408	32.9	4.7
71395	Bowling centers	9	8 622	2 563	635	246	1.3	.2
713950	Bowling centers	9	8 622	2 563	635	246	1.3	.2
71399	All other amusement & recreation industries	49	D	D	D	e	D	D
713990	All other amusement & recreation industries	49	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	7	2 150	336	57	42	61.1	36.0
7139905	Coin-operated amusement devices (except slot machine operation)	6	4 644	1 395	317	60	26.6	5.6
BEAUMONT—PORT ARTHUR, TX MSA								
71	Arts, entertainment, & recreation	63	20 293	4 811	994	472	46.6	7.0
713	Amusement, gambling, & recreation industries	55	19 212	4 666	969	456	44.6	7.2
7139	Other amusement & recreation services	49	17 678	4 429	922	423	47.2	7.0
71393	Marinas	7	3 367	426	86	19	46.1	8.3
713930	Marinas	7	3 367	426	86	19	46.1	8.3
71394	Fitness & recreational sports centers	16	3 109	972	216	144	60.4	8.5
713940	Fitness & recreational sports centers	16	3 109	972	216	144	60.4	8.5
71395	Bowling centers	5	3 291	1 127	251	92	11.7	14.5
713950	Bowling centers	5	3 291	1 127	251	92	11.7	14.5
71399	All other amusement & recreation industries	15	3 701	510	107	55	89.8	6.1
713990	All other amusement & recreation industries	15	3 701	510	107	55	89.8	6.1
BROWNSVILLE—HARLINGEN—SAN BENITO, TX MSA								
71	Arts, entertainment, & recreation	50	18 866	5 023	1 121	416	34.1	23.3
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71391	Golf courses & country clubs	6	6 068	2 098	447	167	22.1	35.0
713910	Golf courses & country clubs	6	6 068	2 098	447	167	22.1	35.0
71399	All other amusement & recreation industries	16	5 609	1 060	229	70	40.0	11.0
713990	All other amusement & recreation industries	16	5 609	1 060	229	70	40.0	11.0
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 263	541	128	27	7.4	14.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRYAN—COLLEGE STATION, TX MSA								
71	Arts, entertainment, & recreation	30	14 902	4 800	1 053	523	7.9	21.4
711	Performing arts, spectator sports, & related industries	6	3 174	1 258	293	43	2.1	74.3
713	Amusement, gambling, & recreation industries	24	11 728	3 542	760	480	9.4	7.1
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	3 729	1 045	216	228	23.3	.7
713940	Fitness & recreational sports centers	10	3 729	1 045	216	228	23.3	.7
71399	All other amusement & recreation industries	8	2 965	515	133	56	8.0	22.0
713990	All other amusement & recreation industries	8	2 965	515	133	56	8.0	22.0
CORPUS CHRISTI, TX MSA								
71	Arts, entertainment, & recreation	73	36 828	9 215	1 895	700	26.5	3.9
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7111	Performing arts companies	4	1 320	571	166	36	20.0	—
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	58	23 491	6 333	1 161	507	33.7	5.2
7139	Other amusement & recreation services	54	D	D	D	e	D	D
71393	Marinas	6	3 961	641	131	45	23.8	—
713930	Marinas	6	3 961	641	131	45	23.8	—
71394	Fitness & recreational sports centers	19	2 963	744	165	89	85.7	14.3
713940	Fitness & recreational sports centers	19	2 963	744	165	89	85.7	14.3
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	4 111	726	133	25	14.4	—
DALLAS—FORT WORTH, TX CMSA								
71	Arts, entertainment, & recreation	1 078	1 450 186	467 401	99 393	20 820	10.4	4.7
711	Performing arts, spectator sports, & related industries	316	D	D	D	h	D	D
7111	Performing arts companies	70	D	D	D	f	D	D
71111	Theater companies & dinner theaters	23	D	D	D	e	D	D
711110	Theater companies & dinner theaters	23	D	D	D	e	D	D
7111102	Theater companies	20	D	D	D	c	D	D
7111103	Dinner theaters	3	D	D	D	c	D	D
71113	Musical groups & artists	42	D	D	D	c	D	D
711130	Musical groups & artists	42	D	D	D	c	D	D
7111309	Other music groups & artists	41	D	D	D	c	D	D
71119	Other performing arts companies	4	D	D	D	a	D	D
711190	Other performing arts companies	4	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	a	D	D
7112	Spectator sports	51	D	D	D	g	D	D
71121	Spectator sports	51	D	D	D	g	D	D
711211	Sports teams & clubs	9	D	D	D	g	D	D
7112112	Baseball clubs	2	D	D	D	f	D	D
7112119	Other professional sports clubs	6	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	c	D	D
7112122	Auto racetrack operation	6	D	D	D	c	D	D
7112123	Horse racetrack operation	2	D	D	D	a	D	D
711219	Other spectator sports	34	10 273	2 333	391	142	49.6	14.0
7112191	Professional athletes	11	3 148	609	98	24	80.6	6.6
7112192	Racing (except racetrack operation)	23	7 125	1 724	293	118	36.0	17.2
7113	Promoters of performing arts, sports, & similar events	38	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	40	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	40	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	40	D	D	D	b	D	D
7115	Independent artists, writers, & performers	117	46 013	13 561	2 802	376	28.9	8.9
71151	Independent artists, writers, & performers	117	46 013	13 561	2 802	376	28.9	8.9
711510	Independent artists, writers, & performers	117	46 013	13 561	2 802	376	28.9	8.9
712	Museums, historical sites, & similar institutions	13	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	13	D	D	D	c	D	D
71211	Museums	9	D	D	D	b	D	D
712110	Museums	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DALLAS-FORT WORTH, TX CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	749	D	D	D	j	D	D
7131	Amusement parks & arcades	56	133 420	32 823	6 835	3 812	3.6	2.4
71311	Amusement & theme parks	10	D	D	D	h	D	D
713110	Amusement & theme parks	10	D	D	D	h	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	8	D	D	D	h	D	D
71312	Amusement arcades	46	D	D	D	f	D	D
713120	Amusement arcades	46	D	D	D	f	D	D
7132	Gambling industries	32	D	D	D	e	D	D
71329	Other gambling industries	32	D	D	D	e	D	D
713290	Other gambling industries	32	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	31	D	D	D	e	D	D
7139	Other amusement & recreation services	661	536 059	157 646	35 168	11 801	16.0	8.2
71391	Golf courses & country clubs	110	243 217	71 552	15 280	3 842	5.9	5.7
713910	Golf courses & country clubs	110	243 217	71 552	15 280	3 842	5.9	5.7
71393	Marinas	31	16 810	4 642	922	212	34.2	2.1
713930	Marinas	31	16 810	4 642	922	212	34.2	2.1
71394	Fitness & recreational sports centers	293	154 759	50 161	11 866	5 025	19.8	12.5
713940	Fitness & recreational sports centers	293	154 759	50 161	11 866	5 025	19.8	12.5
7139405	Roller skating rinks	35	7 529	2 281	500	349	57.3	.3
71395	Bowling centers	35	35 572	12 036	2 995	984	16.2	3.4
713950	Bowling centers	35	35 572	12 036	2 995	984	16.2	3.4
71399	All other amusement & recreation industries	192	85 701	19 255	4 105	1 738	34.3	10.7
713990	All other amusement & recreation industries	192	85 701	19 255	4 105	1 738	34.3	10.7
7139902	Concession operators of amusement devices & rides	12	5 654	1 148	128	55	26.0	—
7139904	Miniature golf courses	12	6 732	1 839	438	120	9.2	13.2
7139905	Coin-operated amusement devices (except slot machine operation)	36	27 770	5 043	1 151	489	21.0	10.5
Dallas, TX PMSA								
71	Arts, entertainment, & recreation	751	983 615	316 123	76 066	12 392	11.6	5.3
711	Performing arts, spectator sports, & related industries	244	506 967	191 876	48 334	3 291	9.4	2.6
7111	Performing arts companies	57	46 300	10 045	1 897	483	15.6	2.7
71111	Theater companies & dinner theaters	18	D	D	D	e	D	D
711110	Theater companies & dinner theaters	18	D	D	D	e	D	D
7111102	Theater companies	15	D	D	D	c	D	D
7111103	Dinner theaters	3	D	D	D	c	D	D
71113	Musical groups & artists	35	28 347	6 007	973	188	12.3	2.1
711130	Musical groups & artists	35	28 347	6 007	973	188	12.3	2.1
7111309	Other music groups & artists	34	D	D	D	c	D	D
71119	Other performing arts companies	4	D	D	D	a	D	D
711190	Other performing arts companies	4	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	a	D	D
7112	Spectator sports	30	263 084	133 066	36 417	925	2.0	.4
71121	Spectator sports	30	263 084	133 066	36 417	925	2.0	.4
711211	Sports teams & clubs	6	239 283	127 118	35 373	676	—	—
7112119	Other professional sports clubs	5	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	c	D	D
7112122	Auto racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	21	D	D	D	c	D	D
7112191	Professional athletes	7	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	14	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	30	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	10	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	36	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	36	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	36	D	D	D	b	D	D
7115	Independent artists, writers, & performers	91	36 503	11 364	2 343	299	28.3	10.1
71151	Independent artists, writers, & performers	91	36 503	11 364	2 343	299	28.3	10.1
711510	Independent artists, writers, & performers	91	36 503	11 364	2 343	299	28.3	10.1
712	Museums, historical sites, & similar institutions	12	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	c	D	D
71211	Museums	9	D	D	D	b	D	D
712110	Museums	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DALLAS-FORT WORTH, TX CMSA—Con.								
Dallas, TX PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	495	D	D	D	i	D	D
7131	Amusement parks & arcades	31	18 662	4 425	1 050	559	17.6	5.8
71312	Amusement arcades	26	11 777	2 691	656	358	12.5	8.0
713120	Amusement arcades	26	11 777	2 691	656	358	12.5	8.0
7132	Gambling industries	19	59 173	4 781	1 179	309	1.4	2.6
71329	Other gambling industries	19	59 173	4 781	1 179	309	1.4	2.6
713290	Other gambling industries	19	59 173	4 781	1 179	309	1.4	2.6
7132902	Lottery, bingo, bookie, & other betting operation	18	D	D	D	c	D	D
7139	Other amusement & recreation services	445	D	D	D	i	D	D
71391	Golf courses & country clubs	73	181 816	52 548	11 148	2 683	5.8	7.4
713910	Golf courses & country clubs	73	181 816	52 548	11 148	2 683	5.8	7.4
71393	Marinas	24	13 992	4 138	866	190	26.7	2.5
713930	Marinas	24	13 992	4 138	866	190	26.7	2.5
71394	Fitness & recreational sports centers	196	114 181	36 093	8 413	3 578	20.1	11.0
713940	Fitness & recreational sports centers	196	114 181	36 093	8 413	3 578	20.1	11.0
7139405	Roller skating rinks	18	4 383	1 213	242	200	70.9	—
71395	Bowling centers	23	22 139	7 440	1 884	664	11.2	1.5
713950	Bowling centers	23	22 139	7 440	1 884	664	11.2	1.5
71399	All other amusement & recreation industries	129	D	D	D	g	D	D
713990	All other amusement & recreation industries	129	D	D	D	g	D	D
7139902	Concession operators of amusement devices & rides	12	5 654	1 148	128	55	26.0	—
7139904	Miniature golf courses	9	5 539	1 552	352	85	11.2	8.1
7139905	Coin-operated amusement devices (except slot machine operation) ..	26	16 037	2 144	471	142	34.2	17.7
Fort Worth—Arlington, TX PMSA								
71	Arts, entertainment, & recreation	327	466 571	151 278	23 327	8 428	8.0	3.5
711	Performing arts, spectator sports, & related industries	72	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	21	D	D	D	g	D	D
71121	Spectator sports	21	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	f	D	D
711212	Racetracks	5	D	D	D	a	D	D
7112123	Horse racetrack operation	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	14 159	1 502	245	115	18.5	6.8
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	c	D	D
7115	Independent artists, writers, & performers	26	9 510	2 197	459	77	31.3	4.3
71151	Independent artists, writers, & performers	26	9 510	2 197	459	77	31.3	4.3
711510	Independent artists, writers, & performers	26	9 510	2 197	459	77	31.3	4.3
713	Amusement, gambling, & recreation industries	254	D	D	D	i	D	D
7131	Amusement parks & arcades	25	114 758	28 398	5 785	3 253	1.3	1.8
71311	Amusement & theme parks	5	D	D	D	h	D	D
713110	Amusement & theme parks	5	D	D	D	h	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
71312	Amusement arcades	20	D	D	D	e	D	D
713120	Amusement arcades	20	D	D	D	e	D	D
7139	Other amusement & recreation services	216	D	D	D	h	D	D
71391	Golf courses & country clubs	37	61 401	19 004	4 132	1 159	6.2	.6
713910	Golf courses & country clubs	37	61 401	19 004	4 132	1 159	6.2	.6
71394	Fitness & recreational sports centers	97	40 578	14 068	3 453	1 447	18.7	16.9
713940	Fitness & recreational sports centers	97	40 578	14 068	3 453	1 447	18.7	16.9
7139405	Roller skating rinks	17	3 146	1 068	258	149	38.4	.7
71395	Bowling centers	12	13 433	4 596	1 111	320	24.4	6.6
713950	Bowling centers	12	13 433	4 596	1 111	320	24.4	6.6
71399	All other amusement & recreation industries	63	D	D	D	f	D	D
713990	All other amusement & recreation industries	63	D	D	D	f	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	11 733	2 899	680	347	2.9	.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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							From administrative records ¹	Estimated ²
EL PASO, TX MSA								
71	Arts, entertainment, & recreation	73	93 981	23 423	4 908	1 710	11.8	2.4
711	Performing arts, spectator sports, & related industries	16	8 807	1 203	216	241	39.5	2.6
7112	Spectator sports	7	4 233	693	102	210	—	1.8
71121	Spectator sports	7	4 233	693	102	210	—	1.8
713	Amusement, gambling, & recreation industries	57	85 174	22 220	4 692	1 469	8.9	2.4
7131	Amusement parks & arcades	6	6 799	1 794	241	178	31.0	14.5
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	48	D	D	D	f	D	D
71391	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
713910	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
71394	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
713940	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
71395	Bowling centers	3	4 217	1 341	321	120	—	—
713950	Bowling centers	3	4 217	1 341	321	120	—	—
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	13 602	1 710	387	72	10.6	—
HOUSTON—GALVESTON—BRAZORIA, TX CMSA								
71	Arts, entertainment, & recreation	824	1 014 777	297 908	79 632	15 074	12.0	3.9
711	Performing arts, spectator sports, & related industries	192	D	D	D	g	D	D
7111	Performing arts companies	41	D	D	D	e	D	D
71111	Theater companies & dinner theaters	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters	8	D	D	D	c	D	D
7111102	Theater companies	8	D	D	D	c	D	D
71113	Musical groups & artists	26	D	D	D	c	D	D
711130	Musical groups & artists	26	D	D	D	c	D	D
7111309	Other music groups & artists	25	D	D	D	c	D	D
71119	Other performing arts companies	7	D	D	D	b	D	D
711190	Other performing arts companies	7	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	b	D	D
7112	Spectator sports	33	D	D	D	g	D	D
71121	Spectator sports	33	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	11	D	D	D	g	D	D
711219	Other spectator sports	17	3 612	715	149	37	30.8	5.7
7113	Promoters of performing arts, sports, & similar events	20	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
7115	Independent artists, writers, & performers	68	D	D	D	c	D	D
71151	Independent artists, writers, & performers	68	D	D	D	c	D	D
711510	Independent artists, writers, & performers	68	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	628	D	D	D	j	D	D
7131	Amusement parks & arcades	48	D	D	D	h	D	D
71311	Amusement & theme parks	11	D	D	D	g	D	D
713110	Amusement & theme parks	11	D	D	D	g	D	D
7131101	Waterparks	4	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	7	D	D	D	g	D	D
71312	Amusement arcades	37	D	D	D	f	D	D
713120	Amusement arcades	37	D	D	D	f	D	D
7132	Gambling industries	14	D	D	D	c	D	D
71329	Other gambling industries	14	D	D	D	c	D	D
713290	Other gambling industries	14	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	14	D	D	D	c	D	D

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Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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							From administrative records ¹	Estimated ²
HOUSTON—GALVESTON—BRAZORIA, TX CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	566	465 429	128 081	28 867	9 719	18.9	5.2
71391	Golf courses & country clubs	76	170 781	46 755	10 614	3 190	6.3	1.1
713910	Golf courses & country clubs	76	170 781	46 755	10 614	3 190	6.3	1.1
71393	Marinas	67	35 261	9 457	1 546	364	51.9	10.1
713930	Marinas	67	35 261	9 457	1 546	364	51.9	10.1
71394	Fitness & recreational sports centers	211	159 025	43 977	10 192	4 065	17.4	7.0
713940	Fitness & recreational sports centers	211	159 025	43 977	10 192	4 065	17.4	7.0
7139404	Ice skating rinks	5	7 841	2 275	598	334	65.1	—
7139405	Roller skating rinks	26	6 554	1 631	370	280	26.4	27.0
71395	Bowling centers	38	27 261	8 505	2 102	802	12.1	4.6
713950	Bowling centers	38	27 261	8 505	2 102	802	12.1	4.6
71399	All other amusement & recreation industries	174	73 101	19 387	4 413	1 298	38.1	8.5
713990	All other amusement & recreation industries	174	73 101	19 387	4 413	1 298	38.1	8.5
7139901	Dance studios & halls	8	2 566	614	177	66	27.9	6.0
7139902	Concession operators of amusement devices & rides	15	6 140	1 748	271	92	28.7	4.8
7139904	Miniature golf courses	7	2 202	700	136	87	1.9	2.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	27	17 610	3 879	872	221	22.2	8.3
Brazoria, TX PMSA								
71	Arts, entertainment, & recreation	40	15 077	3 561	793	319	42.1	14.1
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 719	525	129	52	51.3	31.1
713940	Fitness & recreational sports centers	9	1 719	525	129	52	51.3	31.1
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
Galveston—Texas City, TX PMSA								
71	Arts, entertainment, & recreation	83	71 149	17 235	3 829	1 293	17.5	4.8
711	Performing arts, spectator sports, & related industries	15	D	D	D	f	D	D
7112	Spectator sports	4	D	D	D	f	D	D
71121	Spectator sports	4	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	68	D	D	D	f	D	D
7139	Other amusement & recreation services	61	D	D	D	f	D	D
71393	Marinas	27	18 654	5 380	777	163	37.2	12.8
713930	Marinas	27	18 654	5 380	777	163	37.2	12.8
71394	Fitness & recreational sports centers	12	3 817	1 311	305	188	36.4	12.5
713940	Fitness & recreational sports centers	12	3 817	1 311	305	188	36.4	12.5
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
Houston, TX PMSA								
71	Arts, entertainment, & recreation	701	928 551	277 112	75 010	13 462	11.1	3.6
711	Performing arts, spectator sports, & related industries	175	D	D	D	g	D	D
7111	Performing arts companies	38	124 951	7 651	1 530	259	3.0	.1
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	b	D	D
71113	Musical groups & artists	25	D	D	D	c	D	D
711130	Musical groups & artists	25	D	D	D	c	D	D
7111309	Other music groups & artists	24	D	D	D	c	D	D
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	29	121 579	70 951	27 449	827	4.8	1.0
71121	Spectator sports	29	121 579	70 951	27 449	827	4.8	1.0
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	10	D	D	D	f	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	96 209	44 556	11 082	140	2.7	3.1
71131	Promoters of performing arts, sports, & similar events w/facility ..	5	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility ..	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil ..	14	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil ..	14	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	30	D	D	D	c	D	D
7115	Independent artists, writers, & performers	59	21 471	8 803	2 327	223	26.7	20.5
71151	Independent artists, writers, & performers	59	21 471	8 803	2 327	223	26.7	20.5
711510	Independent artists, writers, & performers	59	21 471	8 803	2 327	223	26.7	20.5

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							From administrative records ¹	Estimated ²
HOUSTON—GALVESTON—BRAZORIA, TX CMSA—Con.								
Houston, TX PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	522	549 590	141 664	31 915	11 860	14.0	4.4
7131	Amusement parks & arcades	41	83 060	23 263	4 675	2 875	1.5	3.7
71311	Amusement & theme parks	7	67 727	19 623	3 869	2 270	—	—
713110	Amusement & theme parks	7	67 727	19 623	3 869	2 270	—	—
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	g	D	D
71312	Amusement arcades	34	15 333	3 640	806	605	8.0	20.2
713120	Amusement arcades	34	15 333	3 640	806	605	8.0	20.2
7132	Gambling industries	11	45 629	2 841	669	137	8.1	5.4
71329	Other gambling industries	11	45 629	2 841	669	137	8.1	5.4
713290	Other gambling industries	11	45 629	2 841	669	137	8.1	5.4
7132902	Lottery, bingo, bookie, & other betting operation	11	45 629	2 841	669	137	8.1	5.4
7139	Other amusement & recreation services	470	420 901	115 560	26 571	8 848	17.1	4.4
71391	Golf courses & country clubs	66	162 513	44 288	10 113	2 997	5.9	.2
713910	Golf courses & country clubs	66	162 513	44 288	10 113	2 997	5.9	.2
71393	Marinas	34	13 678	3 583	669	165	62.3	8.2
713930	Marinas	34	13 678	3 583	669	165	62.3	8.2
71394	Fitness & recreational sports centers	190	153 489	42 141	9 758	3 825	16.5	6.6
713940	Fitness & recreational sports centers	190	153 489	42 141	9 758	3 825	16.5	6.6
7139404	Ice skating rinks	5	7 841	2 275	598	334	65.1	—
7139405	Roller skating rinks	23	5 967	1 462	321	255	28.2	25.7
71395	Bowling centers	32	23 939	7 502	1 849	697	10.8	5.3
713950	Bowling centers	32	23 939	7 502	1 849	697	10.8	5.3
71399	All other amusement & recreation industries	148	67 282	18 046	4 182	1 164	38.3	8.8
713990	All other amusement & recreation industries	148	67 282	18 046	4 182	1 164	38.3	8.8
7139902	Concession operators of amusement devices & rides	12	D	D	D	b	D	D
7139904	Miniature golf courses	7	2 202	700	136	87	1.9	2.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	26	D	D	D	c	D	D
KILLEEN—TEMPLE, TX MSA								
71	Arts, entertainment, & recreation	56	19 499	4 710	1 213	537	38.4	9.7
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	45	15 048	3 664	872	413	35.8	7.3
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71394	Fitness & recreational sports centers	19	2 099	777	197	150	57.4	21.2
713940	Fitness & recreational sports centers	19	2 099	777	197	150	57.4	21.2
71399	All other amusement & recreation industries	10	3 971	750	151	63	35.9	8.9
713990	All other amusement & recreation industries	10	3 971	750	151	63	35.9	8.9
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	2 960	480	109	25	14.0	11.9
LAREDO, TX MSA								
71	Arts, entertainment, & recreation	18	3 846	838	175	88	31.6	10.6
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
LONGVIEW—MARSHALL, TX MSA								
71	Arts, entertainment, & recreation	39	18 498	3 853	909	328	64.9	2.6
711	Performing arts, spectator sports, & related industries	7	2 439	352	81	20	99.8	—
713	Amusement, gambling, & recreation industries	32	16 059	3 501	828	308	59.6	3.0
7139	Other amusement & recreation services	29	15 029	3 138	737	261	63.7	3.2
71394	Fitness & recreational sports centers	11	2 598	946	230	92	62.3	7.6
713940	Fitness & recreational sports centers	11	2 598	946	230	92	62.3	7.6
71399	All other amusement & recreation industries	8	6 646	405	83	30	90.0	4.3
713990	All other amusement & recreation industries	8	6 646	405	83	30	90.0	4.3
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LUBBOCK, TX MSA								
71	Arts, entertainment, & recreation	62	31 323	6 928	1 440	587	35.0	6.7
711	Performing arts, spectator sports, & related industries	15	3 259	753	114	33	76.9	7.7
713	Amusement, gambling, & recreation industries	47	28 064	6 175	1 326	554	30.1	6.6
7131	Amusement parks & arcades	8	3 538	762	99	103	40.3	—
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	8	5 962	2 035	396	114	15.4	7.4
713910	Golf courses & country clubs	8	5 962	2 035	396	114	15.4	7.4
71394	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
713940	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
71395	Bowling centers	4	3 300	986	296	105	60.4	21.8
713950	Bowling centers	4	3 300	986	296	105	60.4	21.8
71399	All other amusement & recreation industries	9	4 143	732	141	62	15.4	16.3
713990	All other amusement & recreation industries	9	4 143	732	141	62	15.4	16.3
MCALLEN-EDINBURG-MISSION, TX MSA								
71	Arts, entertainment, & recreation	45	25 586	5 374	1 327	603	28.6	6.6
713	Amusement, gambling, & recreation industries	38	24 418	5 068	1 257	534	25.4	6.9
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	9	6 860	1 863	523	222	8.4	7.1
713910	Golf courses & country clubs	9	6 860	1 863	523	222	8.4	7.1
71394	Fitness & recreational sports centers	16	6 296	1 741	367	156	54.1	5.5
713940	Fitness & recreational sports centers	16	6 296	1 741	367	156	54.1	5.5
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
ODESSA-MIDLAND, TX MSA								
71	Arts, entertainment, & recreation	68	22 101	5 618	1 218	648	31.6	14.9
711	Performing arts, spectator sports, & related industries	8	3 773	1 030	292	174	11.1	12.0
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	60	18 328	4 588	926	474	35.9	15.5
7139	Other amusement & recreation services	45	D	D	D	e	D	D
71391	Golf courses & country clubs	7	5 552	1 486	346	131	25.8	—
713910	Golf courses & country clubs	7	5 552	1 486	346	131	25.8	—
71394	Fitness & recreational sports centers	19	2 524	864	208	135	32.6	17.0
713940	Fitness & recreational sports centers	19	2 524	864	208	135	32.6	17.0
71399	All other amusement & recreation industries	16	4 924	1 038	142	95	70.8	1.2
713990	All other amusement & recreation industries	16	4 924	1 038	142	95	70.8	1.2
SAN ANGELO, TX MSA								
71	Arts, entertainment, & recreation	17	6 980	2 818	575	203	42.6	3.8
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAN ANTONIO, TX MSA								
71	Arts, entertainment, & recreation	334	409 761	136 820	33 036	11 586	15.6	3.3
711	Performing arts, spectator sports, & related industries	85	149 060	49 857	13 496	1 332	8.8	2.3
7111	Performing arts companies	20	12 317	5 157	912	155	5.0	.1
71113	Musical groups & artists	16	11 763	5 061	878	132	2.0	—
711130	Musical groups & artists	16	11 763	5 061	878	132	2.0	—
7111309	Other music groups & artists	16	11 763	5 061	878	132	2.0	—
7112	Spectator sports	12	75 037	36 611	10 594	585	1.9	3.9
71121	Spectator sports	12	75 037	36 611	10 594	585	1.9	3.9
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	22	38 264	5 121	1 435	453	11.7	.2
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
71141	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
711410	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
7115	Independent artists, writers, & performers	21	17 295	1 480	282	96	15.6	2.1
71151	Independent artists, writers, & performers	21	17 295	1 480	282	96	15.6	2.1
711510	Independent artists, writers, & performers	21	17 295	1 480	282	96	15.6	2.1
712	Museums, historical sites, & similar institutions	7	10 158	2 699	467	116	46.3	—
7121	Museums, historical sites, & similar institutions	7	10 158	2 699	467	116	46.3	—
71211	Museums	5	D	D	D	b	D	D
712110	Museums	5	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	242	250 543	84 264	19 073	10 138	18.4	4.1
7131	Amusement parks & arcades	32	125 990	53 150	12 217	7 473	1.0	1.6
71311	Amusement & theme parks	5	114 745	49 369	11 424	7 043	—	—
713110	Amusement & theme parks	5	114 745	49 369	11 424	7 043	—	—
7131102	Amusement parks (except waterparks)	4	D	D	D	i	D	D
71312	Amusement arcades	27	11 245	3 781	793	430	11.0	17.6
713120	Amusement arcades	27	11 245	3 781	793	430	11.0	17.6
7132	Gambling industries	5	D	D	D	b	D	D
71329	Other gambling industries	5	D	D	D	b	D	D
713290	Other gambling industries	5	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	b	D	D
7139	Other amusement & recreation services	205	D	D	D	h	D	D
71391	Golf courses & country clubs	19	24 488	7 636	1 649	541	15.7	.2
713910	Golf courses & country clubs	19	24 488	7 636	1 649	541	15.7	.2
71394	Fitness & recreational sports centers	78	41 312	13 058	2 757	1 154	41.8	2.6
713940	Fitness & recreational sports centers	78	41 312	13 058	2 757	1 154	41.8	2.6
7139405	Roller skating rinks	9	2 425	785	182	116	59.7	.9
71395	Bowling centers	22	9 807	3 175	831	340	10.4	24.9
713950	Bowling centers	22	9 807	3 175	831	340	10.4	24.9
71399	All other amusement & recreation industries	80	D	D	D	f	D	D
713990	All other amusement & recreation industries	80	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	17	8 110	1 658	367	128	79.2	—
7139905	Coin-operated amusement devices (except slot machine operation)	12	11 679	1 525	351	89	56.7	23.3
SHERMAN—DENISON, TX MSA								
71	Arts, entertainment, & recreation	30	18 594	4 723	1 082	305	21.7	10.2
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71393	Marinas	9	13 773	3 445	779	155	6.8	6.9
713930	Marinas	9	13 773	3 445	779	155	6.8	6.9
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
TEXARKANA, TX—TEXARKANA, AR MSA								
71	Arts, entertainment, & recreation	20	5 871	1 790	339	157	40.4	.4
713	Amusement, gambling, & recreation industries	20	5 871	1 790	339	157	40.4	.4
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	2 447	577	114	42	31.9	—
713990	All other amusement & recreation industries	8	2 447	577	114	42	31.9	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TYLER, TX MSA								
71	Arts, entertainment, & recreation	39	37 513	7 409	1 658	478	13.7	.9
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	6	6 495	2 624	567	188	9.5	1.2
713910	Golf courses & country clubs	6	6 495	2 624	567	188	9.5	1.2
71399	All other amusement & recreation industries	9	1 773	302	57	29	60.3	—
713990	All other amusement & recreation industries	9	1 773	302	57	29	60.3	—
VICTORIA, TX MSA								
71	Arts, entertainment, & recreation	19	15 316	2 801	617	211	11.8	1.2
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
WACO, TX MSA								
71	Arts, entertainment, & recreation	48	27 633	9 543	1 546	539	28.6	3.1
711	Performing arts, spectator sports, & related industries	8	9 287	5 415	611	83	2.8	1.2
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	40	18 346	4 128	935	456	41.7	4.0
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	5 417	1 082	260	137	26.5	8.1
713940	Fitness & recreational sports centers	13	5 417	1 082	260	137	26.5	8.1
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	a	D	D
WICHITA FALLS, TX MSA								
71	Arts, entertainment, & recreation	29	15 428	3 837	826	343	18.3	28.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 914	684	134	92	28.7	—
713940	Fitness & recreational sports centers	9	1 914	684	134	92	28.7	—
71399	All other amusement & recreation industries	6	2 756	541	152	55	9.1	—
713990	All other amusement & recreation industries	6	2 756	541	152	55	9.1	—
AREA OUTSIDE TEXAS METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	492	172 986	54 569	10 179	3 559	33.1	10.2
711	Performing arts, spectator sports, & related industries	78	D	D	D	e	D	D
7111	Performing arts companies	19	D	D	D	c	D	D
71113	Musical groups & artists	15	D	D	D	b	D	D
711130	Musical groups & artists	15	D	D	D	b	D	D
7111309	Other music groups & artists	15	D	D	D	b	D	D
7112	Spectator sports	19	D	D	D	b	D	D
71121	Spectator sports	19	D	D	D	b	D	D
711219	Other spectator sports	17	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	15	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	25	22 245	12 059	1 213	73	6.9	1.2
71151	Independent artists, writers, & performers	25	22 245	12 059	1 213	73	6.9	1.2
711510	Independent artists, writers, & performers	25	22 245	12 059	1 213	73	6.9	1.2
712	Museums, historical sites, & similar institutions	13	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE TEXAS METROPOLITAN AREAS—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	401	D	D	D	h	D	D
7139	Other amusement & recreation services	385	D	D	D	h	D	D
71391	Golf courses & country clubs	89	48 459	19 161	3 952	1 299	31.4	6.2
713910	Golf courses & country clubs	89	48 459	19 161	3 952	1 299	31.4	6.2
71393	Marinas	43	D	D	D	c	D	D
713930	Marinas	43	D	D	D	c	D	D
71394	Fitness & recreational sports centers	114	15 109	4 174	926	609	53.1	18.5
713940	Fitness & recreational sports centers	114	15 109	4 174	926	609	53.1	18.5
7139405	Roller skating rinks	19	2 088	347	84	74	72.3	.5
71395	Bowling centers	46	8 666	2 610	636	303	74.1	3.3
713950	Bowling centers	46	8 666	2 610	636	303	74.1	3.3
71399	All other amusement & recreation industries	93	D	D	D	f	D	D
713990	All other amusement & recreation industries	93	D	D	D	f	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	32	21 771	3 636	821	232	20.7	3.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ABILENE, TX MSA									
71	Arts, entertainment, & recreation	13	11 049	11 451	3 114	460	295	16.9	.2
711	Performing arts, spectator sports, & related industries	3	3 584	3 724	502	108	105	—	—
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
AMARILLO, TX MSA									
71	Arts, entertainment, & recreation	19	16 029	15 772	6 075	1 269	461	9.7	8.1
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	11 074	10 984	4 311	957	295	6.9	10.9
7139	Other amusement & recreation services	11	11 074	10 984	4 311	957	295	6.9	10.9
71391	Golf courses & country clubs	4	7 840	7 852	3 258	704	166	6.2	.1
713910	Golf courses & country clubs	4	7 840	7 852	3 258	704	166	6.2	.1
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AUSTIN—SAN MARCOS, TX MSA									
71	Arts, entertainment, & recreation	66	45 930	42 429	13 184	3 042	1 010	15.5	2.3
711	Performing arts, spectator sports, & related industries	27	15 776	14 747	4 531	1 111	348	8.8	4.7
7111	Performing arts companies	22	12 135	11 540	3 903	947	316	5.5	1.5
71111	Theater companies & dinner theaters	10	6 715	6 372	1 464	313	108	2.9	2.3
711110	Theater companies & dinner theaters	10	6 715	6 372	1 464	313	108	2.9	2.3
7111101	Opera companies	2	D	D	D	D	b	D	D
71113	Musical groups & artists	10	D	D	D	D	c	D	D
711130	Musical groups & artists	10	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	13	10 479	9 823	1 992	466	121	15.1	1.4
7121	Museums, historical sites, & similar institutions	13	10 479	9 823	1 992	466	121	15.1	1.4
71211	Museums	10	9 464	9 070	1 788	423	103	14.4	—
712110	Museums	10	9 464	9 070	1 788	423	103	14.4	—
713	Amusement, gambling, & recreation industries	26	19 675	17 859	6 661	1 465	541	21.0	.7
7139	Other amusement & recreation services	26	19 675	17 859	6 661	1 465	541	21.0	.7
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	14	10 683	8 879	3 632	749	379	20.6	—
713940	Fitness & recreational sports centers	14	10 683	8 879	3 632	749	379	20.6	—
71399	All other amusement & recreation industries	10	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	D	b	D	D
BEAUMONT—PORT ARTHUR, TX MSA									
71	Arts, entertainment, & recreation	21	17 306	14 861	4 920	1 150	419	29.4	2.9
712	Museums, historical sites, & similar institutions	8	10 232	7 992	2 000	487	102	21.3	—
7121	Museums, historical sites, & similar institutions	8	10 232	7 992	2 000	487	102	21.3	—
71211	Museums	6	D	D	D	D	c	D	D
712110	Museums	6	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 019	1 913	814	169	104	56.0	1.1
713940	Fitness & recreational sports centers	6	2 019	1 913	814	169	104	56.0	1.1
BROWNSVILLE—HARLINGEN—SAN BENITO, TX MSA									
71	Arts, entertainment, & recreation	9	6 894	7 382	2 831	754	228	6.0	1.3
712	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	D	b	D	D
BRYAN—COLLEGE STATION, TX MSA									
71	Arts, entertainment, & recreation	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	D	c	D	D
CORPUS CHRISTI, TX MSA									
71	Arts, entertainment, & recreation	29	25 480	23 669	8 721	2 041	675	13.1	2.0
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	e	D	D
71211	Museums	5	D	D	D	D	c	D	D
712110	Museums	5	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	13 468	12 687	4 829	1 144	376	11.8	1.4
7139	Other amusement & recreation services	14	13 468	12 687	4 829	1 144	376	11.8	1.4
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DALLAS-FORT WORTH, TX CMSA									
71	Arts, entertainment, & recreation	208	319 538	302 450	114 260	30 095	6 433	11.1	2.3
711	Performing arts, spectator sports, & related industries	67	110 172	101 941	35 631	10 690	2 109	3.9	.8
7111	Performing arts companies	56	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	28	D	D	D	D	f	D	D
711110	Theater companies & dinner theaters	28	D	D	D	D	f	D	D
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	26	D	D	D	D	f	D	D
71112	Dance companies	3	4 854	4 702	1 566	400	90	—	—
711120	Dance companies	3	4 854	4 702	1 566	400	90	—	—
71113	Musical groups & artists	24	29 534	29 545	15 308	4 105	436	2.1	2.2
711130	Musical groups & artists	24	29 534	29 545	15 308	4 105	436	2.1	2.2
7111301	Symphony orchestras & chamber music organizations	14	D	D	D	D	e	D	D
7111309	Other music groups & artists	10	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	11	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	43	88 747	86 408	30 766	9 082	1 574	17.3	3.8
7121	Museums, historical sites, & similar institutions	43	88 747	86 408	30 766	9 082	1 574	17.3	3.8
71211	Museums	35	61 560	59 798	21 535	6 979	1 075	12.3	5.5
712110	Museums	35	61 560	59 798	21 535	6 979	1 075	12.3	5.5
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	4	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	98	120 619	114 101	47 863	10 323	2 750	13.1	2.6
7139	Other amusement & recreation services	98	120 619	114 101	47 863	10 323	2 750	13.1	2.6
71391	Golf courses & country clubs	31	85 337	80 769	36 404	7 605	1 707	6.0	.5
713910	Golf courses & country clubs	31	85 337	80 769	36 404	7 605	1 707	6.0	.5
71394	Fitness & recreational sports centers	41	24 395	23 579	8 883	2 195	846	17.4	4.8
713940	Fitness & recreational sports centers	41	24 395	23 579	8 883	2 195	846	17.4	4.8
71399	All other amusement & recreation industries	26	10 887	9 753	2 576	523	197	59.9	14.1
713990	All other amusement & recreation industries	26	10 887	9 753	2 576	523	197	59.9	14.1
Dallas, TX PMSA									
71	Arts, entertainment, & recreation	140	211 717	198 041	74 850	19 792	3 632	13.3	1.4
711	Performing arts, spectator sports, & related industries	48	83 145	77 537	25 740	7 152	1 117	4.6	.5
7111	Performing arts companies	40	57 768	54 881	20 443	6 111	1 050	1.2	.4
71111	Theater companies & dinner theaters	19	32 844	30 104	8 611	3 044	793	.5	.1
711110	Theater companies & dinner theaters	19	32 844	30 104	8 611	3 044	793	.5	.1
7111101	Opera companies	1	D	D	D	D	c	D	D
7111102	Theater companies	18	D	D	D	D	f	D	D
71113	Musical groups & artists	18	D	D	D	D	c	D	D
711130	Musical groups & artists	18	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	13	D	D	D	D	c	D	D
7111309	Other music groups & artists	5	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	8	25 377	22 656	5 297	1 041	67	12.3	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	24	36 545	36 285	14 370	5 215	697	35.7	2.4
7121	Museums, historical sites, & similar institutions	24	36 545	36 285	14 370	5 215	697	35.7	2.4
71211	Museums	17	D	D	D	D	f	D	D
712110	Museums	17	D	D	D	D	f	D	D
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	68	92 027	84 219	34 740	7 425	1 818	12.3	1.9
7139	Other amusement & recreation services	68	92 027	84 219	34 740	7 425	1 818	12.3	1.9
71391	Golf courses & country clubs	24	70 877	65 461	29 849	6 023	1 398	3.8	.5
713910	Golf courses & country clubs	24	70 877	65 461	29 849	6 023	1 398	3.8	.5
71394	Fitness & recreational sports centers	26	13 482	12 179	3 447	1 070	306	30.2	2.6
713940	Fitness & recreational sports centers	26	13 482	12 179	3 447	1 070	306	30.2	2.6
71399	All other amusement & recreation industries	18	7 668	6 579	1 444	332	114	59.1	13.5
713990	All other amusement & recreation industries	18	7 668	6 579	1 444	332	114	59.1	13.5

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DALLAS—FORT WORTH, TX CMSA—Con.									
Fort Worth—Arlington, TX PMSA									
71	Arts, entertainment, & recreation	68	107 821	104 409	39 410	10 303	2 801	6.7	4.0
711	Performing arts, spectator sports, & related industries	19	27 027	24 404	9 891	3 538	992	1.7	1.6
7111	Performing arts companies	16	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	9	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	8	D	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
7111309	Other music groups & artists	5	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	19	52 202	50 123	16 396	3 867	877	4.3	4.8
7121	Museums, historical sites, & similar institutions	19	52 202	50 123	16 396	3 867	877	4.3	4.8
71211	Museums	18	D	D	D	D	f	D	D
712110	Museums	18	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	30	28 592	29 882	13 123	2 898	932	15.9	4.8
7139	Other amusement & recreation services	30	28 592	29 882	13 123	2 898	932	15.9	4.8
71391	Golf courses & country clubs	7	14 460	15 308	6 555	1 582	309	16.6	.3
713910	Golf courses & country clubs	7	14 460	15 308	6 555	1 582	309	16.6	.3
71394	Fitness & recreational sports centers	15	10 913	11 400	5 436	1 125	540	1.5	7.5
713940	Fitness & recreational sports centers	15	10 913	11 400	5 436	1 125	540	1.5	7.5
71399	All other amusement & recreation industries	8	3 219	3 174	1 132	191	83	61.9	15.7
713990	All other amusement & recreation industries	8	3 219	3 174	1 132	191	83	61.9	15.7
EL PASO, TX MSA									
71	Arts, entertainment, & recreation	26	8 968	8 946	3 379	723	420	23.4	43.2
711	Performing arts, spectator sports, & related industries	9	3 740	4 022	1 304	327	163	18.7	2.0
7111	Performing arts companies	8	D	D	D	D	c	D	D
71113	Musical groups & artists	3	1 715	1 766	615	196	95	D	—
711130	Musical groups & artists	3	1 715	1 766	615	196	95	D	—
713	Amusement, gambling, & recreation industries	12	4 548	4 383	1 937	367	247	17.1	82.2
7139	Other amusement & recreation services	12	4 548	4 383	1 937	367	247	17.1	82.2
71394	Fitness & recreational sports centers	9	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	D	c	D	D
HOUSTON—GALVESTON—BRAZORIA, TX CMSA									
71	Arts, entertainment, & recreation	173	350 476	337 576	101 036	24 559	5 102	6.8	2.6
711	Performing arts, spectator sports, & related industries	34	128 216	123 323	30 434	8 194	840	3.7	2.2
7111	Performing arts companies	23	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	13	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	13	D	D	D	D	e	D	D
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	11	D	D	D	D	e	D	D
71113	Musical groups & artists	8	D	D	D	D	c	D	D
711130	Musical groups & artists	8	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7111309	Other music groups & artists	5	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	11	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	56	D	D	D	D	g	D	D
7121	Museums, historical sites, & similar institutions	56	D	D	D	D	g	D	D
71211	Museums	40	D	D	D	D	g	D	D
712110	Museums	40	D	D	D	D	g	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	HOUSTON—GALVESTON—BRAZORIA, TX CMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	83	D	D	D	D	g	D	D
7139	Other amusement & recreation services	83	D	D	D	D	g	D	D
71391	Golf courses & country clubs	24	77 284	73 652	30 551	7 124	1 633	4.1	—
713910	Golf courses & country clubs	24	77 284	73 652	30 551	7 124	1 633	4.1	—
71394	Fitness & recreational sports centers	36	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	36	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	23	5 618	4 783	1 625	305	104	44.9	25.2
713990	All other amusement & recreation industries	23	5 618	4 783	1 625	305	104	44.9	25.2
	Brazoria, TX PMSA								
71	Arts, entertainment, & recreation	7	5 772	5 328	1 976	436	151	16.3	—
713	Amusement, gambling, & recreation industries	5	D	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
	Galveston—Texas City, TX PMSA								
71	Arts, entertainment, & recreation	30	53 426	56 610	9 178	2 060	556	11.3	.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	19	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	19	D	D	D	D	e	D	D
71211	Museums	11	D	D	D	D	c	D	D
712110	Museums	11	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	D	b	D	D
	Houston, TX PMSA								
71	Arts, entertainment, & recreation	136	291 278	275 638	89 882	22 063	4 395	5.7	3.0
711	Performing arts, spectator sports, & related industries	29	123 147	118 631	29 033	7 950	795	2.0	2.3
7111	Performing arts companies	22	62 570	64 539	24 012	5 930	661	1.3	2.9
71111	Theater companies & dinner theaters	12	42 336	44 676	14 069	3 564	435	1.5	2.2
711110	Theater companies & dinner theaters	12	42 336	44 676	14 069	3 564	435	1.5	2.2
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	10	D	D	D	D	e	D	D
71113	Musical groups & artists	8	D	D	D	D	c	D	D
711130	Musical groups & artists	8	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7111309	Other music groups & artists	5	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	60 577	54 092	5 021	2 020	134	2.7	1.7
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	36	72 754	67 202	23 259	5 496	1 373	11.0	3.0
7121	Museums, historical sites, & similar institutions	36	72 754	67 202	23 259	5 496	1 373	11.0	3.0
71211	Museums	28	70 946	65 933	22 731	5 371	1 339	9.9	1.9
712110	Museums	28	70 946	65 933	22 731	5 371	1 339	9.9	1.9
713	Amusement, gambling, & recreation industries	71	95 377	89 805	37 590	8 617	2 227	6.5	3.8
7139	Other amusement & recreation services	71	95 377	89 805	37 590	8 617	2 227	6.5	3.8
71391	Golf courses & country clubs	20	73 746	70 184	29 220	6 836	1 561	2.8	—
713910	Golf courses & country clubs	20	73 746	70 184	29 220	6 836	1 561	2.8	—
71394	Fitness & recreational sports centers	32	16 390	15 098	6 813	1 487	568	11.4	13.8
713940	Fitness & recreational sports centers	32	16 390	15 098	6 813	1 487	568	11.4	13.8
71399	All other amusement & recreation industries	19	5 241	4 523	1 557	294	98	43.6	26.4
713990	All other amusement & recreation industries	19	5 241	4 523	1 557	294	98	43.6	26.4

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
KILLEEN—TEMPLE, TX MSA									
71	Arts, entertainment, & recreation	10	5 152	3 992	1 236	311	165	20.1	24.7
711	Performing arts, spectator sports, & related industries	3	3 137	2 410	679	180	115	D	13.1
713	Amusement, gambling, & recreation industries	6	D	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	D	b	D	D
LAREDO, TX MSA									
71	Arts, entertainment, & recreation	8	6 650	6 889	2 196	509	176	2.8	16.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
LONGVIEW—MARSHALL, TX MSA									
71	Arts, entertainment, & recreation	14	5 129	4 492	1 901	257	185	43.8	1.5
713	Amusement, gambling, & recreation industries	9	4 727	4 120	1 745	220	165	40.3	.4
7139	Other amusement & recreation services	9	4 727	4 120	1 745	220	165	40.3	.4
LUBBOCK, TX MSA									
71	Arts, entertainment, & recreation	12	7 517	5 875	2 159	443	137	32.6	2.3
711	Performing arts, spectator sports, & related industries	5	2 450	2 310	605	119	22	—	4.8
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
MCALLEN—EDINBURG—MISSION, TX MSA									
71	Arts, entertainment, & recreation	14	6 972	6 821	2 506	678	200	18.0	3.2
712	Museums, historical sites, & similar institutions	5	1 740	1 720	771	205	46	59.9	.7
7121	Museums, historical sites, & similar institutions	5	1 740	1 720	771	205	46	59.9	.7
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
ODESSA—MIDLAND, TX MSA									
71	Arts, entertainment, & recreation	24	31 879	30 478	9 459	2 113	656	10.0	.9
711	Performing arts, spectator sports, & related industries	8	2 754	2 251	959	296	117	33.8	—
712	Museums, historical sites, & similar institutions	5	9 632	8 262	1 490	343	95	23.3	2.0
7121	Museums, historical sites, & similar institutions	5	9 632	8 262	1 490	343	95	23.3	2.0
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	19 493	19 965	7 010	1 474	444	—	.4
7139	Other amusement & recreation services	11	19 493	19 965	7 010	1 474	444	—	.4
71391	Golf courses & country clubs	4	16 211	16 680	5 331	1 136	312	—	—
713910	Golf courses & country clubs	4	16 211	16 680	5 331	1 136	312	—	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
SAN ANGELO, TX MSA									
71	Arts, entertainment, & recreation	9	7 419	7 015	2 064	487	394	38.5	14.5
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	3 191	3 158	1 597	350	156	4.5	6.5
7139	Other amusement & recreation services	5	3 191	3 158	1 597	350	156	4.5	6.5
71394	Fitness & recreational sports centers	5	3 191	3 158	1 597	350	156	4.5	6.5
713940	Fitness & recreational sports centers	5	3 191	3 158	1 597	350	156	4.5	6.5

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SAN ANTONIO, TX MSA									
71	Arts, entertainment, & recreation	61	54 976	53 196	22 416	4 406	1 183	11.3	1.5
711	Performing arts, spectator sports, & related industries	22	13 743	13 638	5 562	616	254	9.0	3.0
7111	Performing arts companies	17	11 108	11 488	5 090	545	233	2.2	—
71111	Theater companies & dinner theaters	7	2 118	2 251	698	168	44	4.8	—
711110	Theater companies & dinner theaters	7	2 118	2 251	698	168	44	4.8	—
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	17	22 644	21 604	9 767	2 361	538	10.7	1.4
7121	Museums, historical sites, & similar institutions	17	22 644	21 604	9 767	2 361	538	10.7	1.4
71211	Museums	13	10 793	9 883	4 489	1 036	259	13.9	2.9
712110	Museums	13	10 793	9 883	4 489	1 036	259	13.9	2.9
71212	Historical sites	3	D	D	D	D	b	D	D
712120	Historical sites	3	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	18 589	17 954	7 087	1 429	391	13.8	.6
7139	Other amusement & recreation services	22	18 589	17 954	7 087	1 429	391	13.8	.6
71391	Golf courses & country clubs	2	D	D	D	D	e	D	D
713910	Golf courses & country clubs	2	D	D	D	D	e	D	D
71399	All other amusement & recreation industries	10	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	D	b	D	D
SHERMAN—DENISON, TX MSA									
71	Arts, entertainment, & recreation	2	D	D	D	D	a	D	D
TEXARKANA, TX—TEXARKANA, AR MSA									
71	Arts, entertainment, & recreation	6	6 046	5 049	2 982	412	128	—	1.6
711	Performing arts, spectator sports, & related industries	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	D	c	D	D
TYLER, TX MSA									
71	Arts, entertainment, & recreation	11	8 438	8 549	2 939	632	228	9.9	4.5
713	Amusement, gambling, & recreation industries	6	6 580	6 957	2 443	530	198	5.1	5.8
7139	Other amusement & recreation services	6	6 580	6 957	2 443	530	198	5.1	5.8
71391	Golf courses & country clubs	3	5 863	6 229	2 251	482	176	—	—
713910	Golf courses & country clubs	3	5 863	6 229	2 251	482	176	—	—
VICTORIA, TX MSA									
71	Arts, entertainment, & recreation	11	3 163	3 004	941	263	85	57.9	.4
711	Performing arts, spectator sports, & related industries	4	1 338	1 158	166	32	32	44.5	—
WACO, TX MSA									
71	Arts, entertainment, & recreation	14	11 036	10 403	3 182	744	228	10.1	15.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	2 628	2 173	748	146	62	30.5	56.3
7121	Museums, historical sites, & similar institutions	6	2 628	2 173	748	146	62	30.5	56.3
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
WICHITA FALLS, TX MSA									
71	Arts, entertainment, & recreation	13	5 062	5 048	1 940	435	181	25.5	8.8
713	Amusement, gambling, & recreation industries	8	3 708	3 801	1 544	319	156	11.9	6.1
7139	Other amusement & recreation services	8	3 708	3 801	1 544	319	156	11.9	6.1

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE TEXAS METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	224	57 622	51 419	18 127	3 822	1 459	61.2	11.2
711	Performing arts, spectator sports, & related industries	25	6 023	5 399	1 432	218	97	39.8	24.9
7111	Performing arts companies	13	2 213	2 281	863	107	50	4.3	4.3
71111	Theater companies & dinner theaters	9	1 705	1 757	725	85	31	5.6	—
711110	Theater companies & dinner theaters	9	1 705	1 757	725	85	31	5.6	—
7113	Promoters of performing arts, sports, & similar events ...	12	3 810	3 118	569	111	47	60.4	36.9
712	Museums, historical sites, & similar institutions	72	10 241	8 163	2 446	529	214	77.9	11.3
7121	Museums, historical sites, & similar institutions	72	10 241	8 163	2 446	529	214	77.9	11.3
71211	Museums	59	D	D	D	D	c	D	D
712110	Museums	59	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	127	41 358	37 857	14 249	3 075	1 148	60.2	9.1
7139	Other amusement & recreation services	127	41 358	37 857	14 249	3 075	1 148	60.2	9.1
71391	Golf courses & country clubs	77	31 587	29 531	11 052	2 423	822	55.4	7.1
713910	Golf courses & country clubs	77	31 587	29 531	11 052	2 423	822	55.4	7.1
71394	Fitness & recreational sports centers	39	7 815	6 893	2 711	535	261	74.6	14.4
713940	Fitness & recreational sports centers	39	7 815	6 893	2 711	535	261	74.6	14.4
71399	All other amusement & recreation industries	11	1 956	1 433	486	117	65	79.7	20.3
713990	All other amusement & recreation industries	11	1 956	1 433	486	117	65	79.7	20.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANDERSON COUNTY, TX								
71	Arts, entertainment, & recreation	7	1 562	553	125	57	95.1	4.9
713	Amusement, gambling, & recreation industries	7	1 562	553	125	57	95.1	4.9
7139	Other amusement & recreation services	7	1 562	553	125	57	95.1	4.9
ANGELINA COUNTY, TX								
71	Arts, entertainment, & recreation	14	7 207	1 908	414	165	18.0	5.5
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
ARANSAS COUNTY, TX								
71	Arts, entertainment, & recreation	9	2 238	498	113	42	42.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ARCHER COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ATASCOSA COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 508	707	173	46	78.8	—
AUSTIN COUNTY, TX								
71	Arts, entertainment, & recreation	5	2 605	1 714	85	36	41.4	5.4
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
BAILEY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BANDERA COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 612	729	172	42	23.5	9.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
BASTROP COUNTY, TX								
71	Arts, entertainment, & recreation	12	4 051	1 122	288	75	31.9	-
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BEE COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
BELL COUNTY, TX								
71	Arts, entertainment, & recreation	50	18 597	4 557	1 173	503	36.9	8.7
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	15	D	D	D	c	D	D
713940	Fitness & recreational sports centers	15	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
BEXAR COUNTY, TX								
71	Arts, entertainment, & recreation	273	393 159	132 169	32 194	11 210	14.1	3.1
711	Performing arts, spectator sports, & related industries	77	145 576	48 745	13 293	1 261	8.7	2.2
7111	Performing arts companies	19	D	D	D	c	D	D
71113	Musical groups & artists	15	D	D	D	c	D	D
711130	Musical groups & artists	15	D	D	D	c	D	D
7111309	Other music groups & artists	15	D	D	D	c	D	D
7112	Spectator sports	9	D	D	D	f	D	D
71121	Spectator sports	9	D	D	D	f	D	D
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	20	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
71141	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
711410	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
7115	Independent artists, writers, & performers	19	D	D	D	b	D	D
71151	Independent artists, writers, & performers	19	D	D	D	b	D	D
711510	Independent artists, writers, & performers	19	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	7	10 158	2 699	467	116	46.3	-
7121	Museums, historical sites, & similar institutions	7	10 158	2 699	467	116	46.3	-
71211	Museums	5	D	D	D	b	D	D
712110	Museums	5	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	189	237 425	80 725	18 434	9 833	16.0	3.8
7131	Amusement parks & arcades	28	124 601	52 798	12 193	7 465	.8	.7
71311	Amusement & theme parks	5	114 745	49 369	11 424	7 043	-	-
713110	Amusement & theme parks	5	114 745	49 369	11 424	7 043	-	-
7131102	Amusement parks (except waterparks)	4	D	D	D	i	D	D
71312	Amusement arcades	23	9 856	3 429	769	422	10.7	9.1
713120	Amusement arcades	23	9 856	3 429	769	422	10.7	9.1
7132	Gambling industries	4	D	D	D	b	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	157	D	D	D	g	D	D
71391	Golf courses & country clubs	9	20 713	6 461	1 439	450	1.7	.2
713910	Golf courses & country clubs	9	20 713	6 461	1 439	450	1.7	.2
71394	Fitness & recreational sports centers	67	38 461	11 947	2 505	1 061	42.8	2.4
713940	Fitness & recreational sports centers	67	38 461	11 947	2 505	1 061	42.8	2.4
7139405	Roller skating rinks	9	2 425	785	182	116	59.7	.9
71395	Bowling centers	11	8 170	2 694	721	273	10.7	29.8
713950	Bowling centers	11	8 170	2 694	721	273	10.7	29.8
71399	All other amusement & recreation industries	68	D	D	D	f	D	D
713990	All other amusement & recreation industries	68	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	12	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	12	11 679	1 525	351	89	56.7	23.3

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOWIE COUNTY, TX								
71	Arts, entertainment, & recreation	14	4 494	1 401	255	132	51.9	.6
713	Amusement, gambling, & recreation industries	14	4 494	1 401	255	132	51.9	.6
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
BRAZORIA COUNTY, TX								
71	Arts, entertainment, & recreation	40	15 077	3 561	793	319	42.1	14.1
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 719	525	129	52	51.3	31.1
713940	Fitness & recreational sports centers	9	1 719	525	129	52	51.3	31.1
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
BRAZOS COUNTY, TX								
71	Arts, entertainment, & recreation	30	14 902	4 800	1 053	523	7.9	21.4
711	Performing arts, spectator sports, & related industries	6	3 174	1 258	293	43	2.1	74.3
713	Amusement, gambling, & recreation industries	24	11 728	3 542	760	480	9.4	7.1
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	3 729	1 045	216	228	23.3	.7
713940	Fitness & recreational sports centers	10	3 729	1 045	216	228	23.3	.7
71399	All other amusement & recreation industries	8	2 965	515	133	56	8.0	22.0
713990	All other amusement & recreation industries	8	2 965	515	133	56	8.0	22.0
BREWSTER COUNTY, TX								
71	Arts, entertainment, & recreation	3	1 602	440	133	35	—	—
BRISCOE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROOKS COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BROWN COUNTY, TX								
71	Arts, entertainment, & recreation	13	1 852	620	137	79	66.6	10.2
713	Amusement, gambling, & recreation industries	13	1 852	620	137	79	66.6	10.2
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BURLESON COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BURNET COUNTY, TX								
71	Arts, entertainment, & recreation	9	5 268	951	190	58	15.9	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71393	Marinas	2	D	D	D	a	D	D
713930	Marinas	2	D	D	D	a	D	D
CALDWELL COUNTY, TX								
71	Arts, entertainment, & recreation	5	702	104	28	10	97.2	2.8
CALHOUN COUNTY, TX								
71	Arts, entertainment, & recreation	4	809	193	31	12	3.0	77.3
CALLAHAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMERON COUNTY, TX								
71	Arts, entertainment, & recreation	50	18 866	5 023	1 121	416	34.1	23.3
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71391	Golf courses & country clubs	6	6 068	2 098	447	167	22.1	35.0
713910	Golf courses & country clubs	6	6 068	2 098	447	167	22.1	35.0
71399	All other amusement & recreation industries	16	5 609	1 060	229	70	40.0	11.0
713990	All other amusement & recreation industries	16	5 609	1 060	229	70	40.0	11.0
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 263	541	128	27	7.4	14.7
CAMP COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CASS COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CASTRO COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHAMBERS COUNTY, TX								
71	Arts, entertainment, & recreation	5	4 637	852	280	56	23.9	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
CHEROKEE COUNTY, TX								
71	Arts, entertainment, & recreation	9	1 294	392	71	35	91.8	2.3
CLAY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COCHRAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COKE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLEMAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLLIN COUNTY, TX								
71	Arts, entertainment, & recreation	90	80 707	21 944	4 476	1 671	19.4	4.1
711	Performing arts, spectator sports, & related industries	18	10 110	1 316	270	106	81.0	1.0
7111	Performing arts companies	3	4 124	380	94	25	D	—
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	72	70 597	20 628	4 206	1 565	10.6	4.5
7139	Other amusement & recreation services	66	D	D	D	g	D	D
71391	Golf courses & country clubs	12	40 467	11 360	2 291	813	2.1	—
713910	Golf courses & country clubs	12	40 467	11 360	2 291	813	2.1	—
71394	Fitness & recreational sports centers	35	17 566	6 351	1 318	434	21.1	16.2
713940	Fitness & recreational sports centers	35	17 566	6 351	1 318	434	21.1	16.2
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	14	4 830	885	168	109	53.5	1.4
713990	All other amusement & recreation industries	14	4 830	885	168	109	53.5	1.4
7139904	Miniature golf courses	1	D	D	D	b	D	D
COLLINGSWORTH COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLORADO COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 738	916	191	65	19.0	14.1
713	Amusement, gambling, & recreation industries	6	1 738	916	191	65	19.0	14.1
7139	Other amusement & recreation services	6	1 738	916	191	65	19.0	14.1
COMAL COUNTY, TX								
71	Arts, entertainment, & recreation	39	10 063	2 691	492	215	55.0	14.3
713	Amusement, gambling, & recreation industries	34	D	D	D	c	D	D
7139	Other amusement & recreation services	31	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
COMANCHE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
COOKE COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 500	370	89	26	52.6	7.4
CORYELL COUNTY, TX								
71	Arts, entertainment, & recreation	6	902	153	40	34	68.1	31.9
COTTLE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CROCKETT COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DALLAM COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DALLAS COUNTY, TX								
71	Arts, entertainment, & recreation	529	827 271	274 190	67 193	9 196	9.6	5.1
711	Performing arts, spectator sports, & related industries	202	477 454	185 360	47 123	2 986	8.0	2.6
7111	Performing arts companies	49	D	D	D	e	D	D
71111	Theater companies & dinner theaters	13	D	D	D	e	D	D
711110	Theater companies & dinner theaters	13	D	D	D	e	D	D
7111102	Theater companies	11	D	D	D	c	D	D
71113	Musical groups & artists	32	D	D	D	c	D	D
711130	Musical groups & artists	32	D	D	D	c	D	D
7111309	Other music groups & artists	31	D	D	D	c	D	D
71119	Other performing arts companies	4	D	D	D	a	D	D
711190	Other performing arts companies	4	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	a	D	D
7112	Spectator sports	20	243 597	128 059	35 516	715	1.2	.3
71121	Spectator sports	20	243 597	128 059	35 516	715	1.2	.3
711211	Sports teams & clubs	5	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	29	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	33	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	33	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	33	D	D	D	b	D	D
7115	Independent artists, writers, & performers	71	32 994	10 580	2 191	248	25.1	9.5
71151	Independent artists, writers, & performers	71	32 994	10 580	2 191	248	25.1	9.5
711510	Independent artists, writers, & performers	71	32 994	10 580	2 191	248	25.1	9.5
712	Museums, historical sites, & similar institutions	11	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	11	D	D	D	c	D	D
71211	Museums	8	D	D	D	b	D	D
712110	Museums	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DALLAS COUNTY, TX—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	316	D	D	D	i	D	D
7131	Amusement parks & arcades	20	12 301	3 081	752	365	23.6	6.1
71312	Amusement arcades	18	D	D	D	c	D	D
713120	Amusement arcades	18	D	D	D	c	D	D
7132	Gambling industries	16	D	D	D	e	D	D
71329	Other gambling industries	16	D	D	D	e	D	D
713290	Other gambling industries	16	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	15	D	D	D	c	D	D
7139	Other amusement & recreation services	280	D	D	D	i	D	D
71391	Golf courses & country clubs	37	116 347	34 496	7 255	1 402	4.1	9.1
713910	Golf courses & country clubs	37	116 347	34 496	7 255	1 402	4.1	9.1
71393	Marinas	11	4 599	1 475	309	83	19.6	—
713930	Marinas	11	4 599	1 475	309	83	19.6	—
71394	Fitness & recreational sports centers	130	87 157	27 176	6 446	2 703	18.7	9.7
713940	Fitness & recreational sports centers	130	87 157	27 176	6 446	2 703	18.7	9.7
7139405	Roller skating rinks	11	3 021	779	171	117	64.8	—
71395	Bowling centers	11	14 836	5 082	1 314	428	4.0	.5
713950	Bowling centers	11	14 836	5 082	1 314	428	4.0	.5
71399	All other amusement & recreation industries	91	D	D	D	f	D	D
713990	All other amusement & recreation industries	91	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	b	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	24	D	D	D	c	D	D
DAWSON COUNTY, TX								
71	Arts, entertainment, & recreation	3	104	34	9	12	100.0	—
DEAF SMITH COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
DELTA COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DENTON COUNTY, TX								
71	Arts, entertainment, & recreation	74	53 617	15 038	3 418	1 035	16.2	3.5
711	Performing arts, spectator sports, & related industries	17	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
7112122	Auto racetrack operation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	56	35 159	10 025	2 504	848	21.6	4.1
7139	Other amusement & recreation services	51	D	D	D	f	D	D
71391	Golf courses & country clubs	9	14 966	4 289	1 142	280	8.3	—
713910	Golf courses & country clubs	9	14 966	4 289	1 142	280	8.3	—
71393	Marinas	6	6 125	1 954	436	70	24.8	—
713930	Marinas	6	6 125	1 954	436	70	24.8	—
71394	Fitness & recreational sports centers	18	7 495	2 172	564	357	17.6	12.9
713940	Fitness & recreational sports centers	18	7 495	2 172	564	357	17.6	12.9
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
DEWITT COUNTY, TX								
71	Arts, entertainment, & recreation	3	292	164	39	34	D	—
DIMITT COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DONLEY COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
EASTLAND COUNTY, TX								
71	Arts, entertainment, & recreation	6	486	93	12	9	37.2	62.8

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
ECTOR COUNTY, TX								
71	Arts, entertainment, & recreation	37	10 914	2 341	443	260	44.1	14.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
ELLIS COUNTY, TX								
71	Arts, entertainment, & recreation	15	5 557	1 267	279	169	31.3	.2
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
EL PASO COUNTY, TX								
71	Arts, entertainment, & recreation	73	93 981	23 423	4 908	1 710	11.8	2.4
711	Performing arts, spectator sports, & related industries	16	8 807	1 203	216	241	39.5	2.6
7112	Spectator sports	7	4 233	693	102	210	—	1.8
71121	Spectator sports	7	4 233	693	102	210	—	1.8
713	Amusement, gambling, & recreation industries	57	85 174	22 220	4 692	1 469	8.9	2.4
7131	Amusement parks & arcades	6	6 799	1 794	241	178	31.0	14.5
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	48	D	D	D	f	D	D
71391	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
713910	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
71394	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
713940	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
71395	Bowling centers	3	4 217	1 341	321	120	—	—
713950	Bowling centers	3	4 217	1 341	321	120	—	—
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	13 602	1 710	387	72	10.6	—
ERATH COUNTY, TX								
71	Arts, entertainment, & recreation	5	724	220	57	40	100.0	—
FALLS COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FANNIN COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FAYETTE COUNTY, TX								
71	Arts, entertainment, & recreation	6	436	118	32	27	80.0	20.0
FORT BEND COUNTY, TX								
71	Arts, entertainment, & recreation	44	49 191	15 766	3 722	1 144	19.4	1.2
711	Performing arts, spectator sports, & related industries	9	2 538	479	108	24	68.2	2.5
713	Amusement, gambling, & recreation industries	35	46 653	15 287	3 614	1 120	16.7	1.1
7139	Other amusement & recreation services	33	D	D	D	g	D	D
71391	Golf courses & country clubs	11	34 615	11 691	2 789	857	3.9	—
713910	Golf courses & country clubs	11	34 615	11 691	2 789	857	3.9	—
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
FRANKLIN COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GAINES COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
GALVESTON COUNTY, TX								
71	Arts, entertainment, & recreation	83	71 149	17 235	3 829	1 293	17.5	4.8
711	Performing arts, spectator sports, & related industries	15	D	D	D	f	D	D
7112	Spectator sports	4	D	D	D	f	D	D
71121	Spectator sports	4	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	68	D	D	D	f	D	D
7139	Other amusement & recreation services	61	D	D	D	f	D	D
71393	Marinas	27	18 654	5 380	777	163	37.2	12.8
713930	Marinas	27	18 654	5 380	777	163	37.2	12.8
71394	Fitness & recreational sports centers	12	3 817	1 311	305	188	36.4	12.5
713940	Fitness & recreational sports centers	12	3 817	1 311	305	188	36.4	12.5
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
GARZA COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GILLESPIE COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 020	1 011	249	18	19.1	7.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
GOLIAD COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GONZALES COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GRAY COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 086	180	44	22	59.3	40.7
GRAYSON COUNTY, TX								
71	Arts, entertainment, & recreation	30	18 594	4 723	1 082	305	21.7	10.2
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71393	Marinas	9	13 773	3 445	779	155	6.8	6.9
713930	Marinas	9	13 773	3 445	779	155	6.8	6.9
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
GREGG COUNTY, TX								
71	Arts, entertainment, & recreation	29	15 526	3 270	793	296	59.7	2.8
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 405	922	228	90	66.5	6.3
713940	Fitness & recreational sports centers	8	2 405	922	228	90	66.5	6.3
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	a	D	D
GRIMES COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
GUADALUPE COUNTY, TX								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
HALE COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HALL COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HANSFORD COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARDIN COUNTY, TX								
71	Arts, entertainment, & recreation	7	1 490	423	77	47	86.7	8.9
HARRIS COUNTY, TX								
71	Arts, entertainment, & recreation	589	839 143	250 564	69 096	11 654	10.1	3.7
711	Performing arts, spectator sports, & related industries	152	D	D	D	g	D	D
7111	Performing arts companies	37	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	b	D	D
71113	Musical groups & artists	24	D	D	D	c	D	D
711130	Musical groups & artists	24	D	D	D	c	D	D
7111309	Other music groups & artists	23	D	D	D	c	D	D
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	21	116 382	69 891	27 146	762	4.3	1.0
71121	Spectator sports	21	116 382	69 891	27 146	762	4.3	1.0
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	8	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	17	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
7115	Independent artists, writers, & performers	52	19 385	8 288	2 223	206	26.7	22.4
71151	Independent artists, writers, & performers	52	19 385	8 288	2 223	206	26.7	22.4
711510	Independent artists, writers, & performers	52	19 385	8 288	2 223	206	26.7	22.4
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	434	D	D	D	j	D	D
7131	Amusement parks & arcades	37	82 132	23 076	4 647	2 854	.9	3.6
71311	Amusement & theme parks	7	67 727	19 623	3 869	2 270	—	—
713110	Amusement & theme parks	7	67 727	19 623	3 869	2 270	—	—
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	g	D	D
71312	Amusement arcades	30	14 405	3 453	778	584	5.0	20.4
713120	Amusement arcades	30	14 405	3 453	778	584	5.0	20.4
7132	Gambling industries	11	45 629	2 841	669	137	8.1	5.4
71329	Other gambling industries	11	45 629	2 841	669	137	8.1	5.4
713290	Other gambling industries	11	45 629	2 841	669	137	8.1	5.4
7132902	Lottery, bingo, bookie, & other betting operation	11	45 629	2 841	669	137	8.1	5.4
7139	Other amusement & recreation services	386	D	D	D	i	D	D
71391	Golf courses & country clubs	48	113 358	28 277	6 384	1 835	6.1	.3
713910	Golf courses & country clubs	48	113 358	28 277	6 384	1 835	6.1	.3
71393	Marinas	20	6 965	2 218	396	112	36.8	15.6
713930	Marinas	20	6 965	2 218	396	112	36.8	15.6
71394	Fitness & recreational sports centers	162	141 617	38 186	8 845	3 518	15.2	6.3
713940	Fitness & recreational sports centers	162	141 617	38 186	8 845	3 518	15.2	6.3
7139404	Ice skating rinks	5	7 841	2 275	598	334	65.1	—
7139405	Roller skating rinks	20	5 558	1 374	302	239	29.4	21.1
71395	Bowling centers	28	D	D	D	f	D	D
713950	Bowling centers	28	D	D	D	f	D	D
71399	All other amusement & recreation industries	128	D	D	D	g	D	D
713990	All other amusement & recreation industries	128	D	D	D	g	D	D
7139902	Concession operators of amusement devices & rides	10	D	D	D	b	D	D
7139904	Miniature golf courses	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	23	16 542	3 744	842	212	17.5	8.5
HARRISON COUNTY, TX								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
HAYS COUNTY, TX								
71	Arts, entertainment, & recreation	16	5 270	1 548	333	146	47.7	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
HENDERSON COUNTY, TX								
71	Arts, entertainment, & recreation	11	3 878	713	151	60	73.9	26.1
713	Amusement, gambling, & recreation industries	11	3 878	713	151	60	73.9	26.1
7139	Other amusement & recreation services	11	3 878	713	151	60	73.9	26.1
HIDALGO COUNTY, TX								
71	Arts, entertainment, & recreation	45	25 586	5 374	1 327	603	28.6	6.6
713	Amusement, gambling, & recreation industries	38	24 418	5 068	1 257	534	25.4	6.9
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	9	6 860	1 863	523	222	8.4	7.1
713910	Golf courses & country clubs	9	6 860	1 863	523	222	8.4	7.1
71394	Fitness & recreational sports centers	16	6 296	1 741	367	156	54.1	5.5
713940	Fitness & recreational sports centers	16	6 296	1 741	367	156	54.1	5.5
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
HILL COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
HOCKLEY COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOOD COUNTY, TX								
71	Arts, entertainment, & recreation	15	6 581	1 034	224	66	69.6	21.0
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HOPKINS COUNTY, TX								
71	Arts, entertainment, & recreation	3	342	100	30	16	79.5	20.5
HOUSTON COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOWARD COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 972	528	124	73	89.4	—
713	Amusement, gambling, & recreation industries	6	1 972	528	124	73	89.4	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
HUDSPETH COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HUNT COUNTY, TX								
71	Arts, entertainment, & recreation	14	3 510	793	167	66	64.5	23.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
HUTCHINSON COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 300	739	168	81	41.9	28.2
713	Amusement, gambling, & recreation industries	8	2 300	739	168	81	41.9	28.2
7139	Other amusement & recreation services	8	2 300	739	168	81	41.9	28.2
JACK COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
JASPER COUNTY, TX								
71	Arts, entertainment, & recreation	8	3 556	1 027	182	85	62.9	8.7
713	Amusement, gambling, & recreation industries	5	3 198	952	165	78	68.4	—
7139	Other amusement & recreation services	5	3 198	952	165	78	68.4	—
JEFFERSON COUNTY, TX								
71	Arts, entertainment, & recreation	46	16 906	4 050	850	374	40.0	5.2
713	Amusement, gambling, & recreation industries	41	D	D	D	e	D	D
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71395	Bowling centers	5	3 291	1 127	251	92	11.7	14.5
713950	Bowling centers	5	3 291	1 127	251	92	11.7	14.5
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
JIM WELLS COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 438	474	102	33	67.9	—
JOHNSON COUNTY, TX								
71	Arts, entertainment, & recreation	15	2 705	476	89	39	83.0	14.8
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
JONES COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KARNES COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KAUFMAN COUNTY, TX								
71	Arts, entertainment, & recreation	9	4 465	1 122	203	89	45.6	54.4
713	Amusement, gambling, & recreation industries	9	4 465	1 122	203	89	45.6	54.4
7139	Other amusement & recreation services	9	4 465	1 122	203	89	45.6	54.4
KENDALL COUNTY, TX								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
KENT COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KERR COUNTY, TX								
71	Arts, entertainment, & recreation	15	4 639	1 603	351	108	15.4	14.1
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	2 468	789	177	84	5.8	12.9
7139	Other amusement & recreation services	8	2 468	789	177	84	5.8	12.9
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
KIMBLE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KINNEY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
KLEBERG COUNTY, TX								
71	Arts, entertainment, & recreation	4	224	93	21	10	—	56.3
KNOX COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAMAR COUNTY, TX								
71	Arts, entertainment, & recreation	10	1 870	581	115	44	67.1	21.7
LAMB COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAMPASAS COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LA SALLE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAVACA COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEE COUNTY, TX								
71	Arts, entertainment, & recreation	5	975	275	66	20	74.3	—
LEON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
LIBERTY COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LIMESTONE COUNTY, TX								
71	Arts, entertainment, & recreation	3	179	44	6	4	100.0	—
LIPSCOMB COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVE OAK COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LLANO COUNTY, TX								
71	Arts, entertainment, & recreation	10	15 676	7 000	1 335	341	11.4	6.3
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7139	Other amusement & recreation services	8	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	e	D	D
713910	Golf courses & country clubs	4	D	D	D	e	D	D

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							From administrative records ¹	Estimated ²
LUBBOCK COUNTY, TX								
71	Arts, entertainment, & recreation	62	31 323	6 928	1 440	587	35.0	6.7
711	Performing arts, spectator sports, & related industries	15	3 259	753	114	33	76.9	7.7
713	Amusement, gambling, & recreation industries	47	28 064	6 175	1 326	554	30.1	6.6
7131	Amusement parks & arcades	8	3 538	762	99	103	40.3	—
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	8	5 962	2 035	396	114	15.4	7.4
713910	Golf courses & country clubs	8	5 962	2 035	396	114	15.4	7.4
71394	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
713940	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
71395	Bowling centers	4	3 300	986	296	105	60.4	21.8
713950	Bowling centers	4	3 300	986	296	105	60.4	21.8
71399	All other amusement & recreation industries	9	4 143	732	141	62	15.4	16.3
713990	All other amusement & recreation industries	9	4 143	732	141	62	15.4	16.3
MCCULLOCH COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
MCLENNAN COUNTY, TX								
71	Arts, entertainment, & recreation	48	27 633	9 543	1 546	539	28.6	3.1
711	Performing arts, spectator sports, & related industries	8	9 287	5 415	611	83	2.8	1.2
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	40	18 346	4 128	935	456	41.7	4.0
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	5 417	1 082	260	137	26.5	8.1
713940	Fitness & recreational sports centers	13	5 417	1 082	260	137	26.5	8.1
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	a	D	D
MARION COUNTY, TX								
71	Arts, entertainment, & recreation	7	1 013	274	41	19	39.5	33.0
MARTIN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MATAGORDA COUNTY, TX								
71	Arts, entertainment, & recreation	7	2 040	294	79	22	100.0	—
713	Amusement, gambling, & recreation industries	7	2 040	294	79	22	100.0	—
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MAVERICK COUNTY, TX								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
MEDINA COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 222	247	48	29	32.5	—
MIDLAND COUNTY, TX								
71	Arts, entertainment, & recreation	31	11 187	3 277	775	388	19.5	15.3
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
713940	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
MILAM COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 066	260	71	26	73.4	20.1

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							From administrative records ¹	Estimated ²
MITCHELL COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONTAGUE COUNTY, TX								
71	Arts, entertainment, & recreation	4	440	118	25	15	17.0	6.8
MONTGOMERY COUNTY, TX								
71	Arts, entertainment, & recreation	57	33 582	9 162	1 749	556	22.0	7.1
711	Performing arts, spectator sports, & related industries	11	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	46	D	D	D	f	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71391	Golf courses & country clubs	4	12 925	4 047	886	289	2.0	—
713910	Golf courses & country clubs	4	12 925	4 047	886	289	2.0	—
71393	Marinas	11	D	D	D	b	D	D
713930	Marinas	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	16	D	D	D	c	D	D
713940	Fitness & recreational sports centers	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	b	D	D
MOORE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NACOGDOCHES COUNTY, TX								
71	Arts, entertainment, & recreation	12	2 781	704	169	135	80.2	16.9
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
NAVARRO COUNTY, TX								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
NOLAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NUECES COUNTY, TX								
71	Arts, entertainment, & recreation	65	34 314	8 266	1 710	634	27.1	3.4
711	Performing arts, spectator sports, & related industries	12	12 899	2 811	715	183	11.4	1.1
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	51	D	D	D	e	D	D
7139	Other amusement & recreation services	48	D	D	D	e	D	D
71393	Marinas	6	3 961	641	131	45	23.8	—
713930	Marinas	6	3 961	641	131	45	23.8	—
71394	Fitness & recreational sports centers	17	D	D	D	b	D	D
713940	Fitness & recreational sports centers	17	D	D	D	b	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	4 111	726	133	25	14.4	—
OCHILTREE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ORANGE COUNTY, TX								
71	Arts, entertainment, & recreation	10	1 897	338	67	51	74.2	21.7
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
PALO PINTO COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 510	407	95	15	57.5	42.5
713	Amusement, gambling, & recreation industries	5	1 510	407	95	15	57.5	42.5
7139	Other amusement & recreation services	5	1 510	407	95	15	57.5	42.5
PANOLA COUNTY, TX								
71	Arts, entertainment, & recreation	4	169	31	7	6	78.1	—
PARKER COUNTY, TX								
71	Arts, entertainment, & recreation	14	3 409	969	186	88	47.9	10.4
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
PARMER COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POLK COUNTY, TX								
71	Arts, entertainment, & recreation	7	934	150	26	19	77.0	—
POTTER COUNTY, TX								
71	Arts, entertainment, & recreation	26	9 827	2 755	748	255	28.3	13.1
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
PRESIDIO COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RAINS COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RANDALL COUNTY, TX								
71	Arts, entertainment, & recreation	18	6 345	1 761	390	182	53.8	3.1
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
REAGAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RED RIVER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
REEVES COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
REFUGIO COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROCKWALL COUNTY, TX								
71	Arts, entertainment, & recreation	9	4 610	1 056	179	106	22.8	.2
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
RUNNELS COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RUSK COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 663	439	104	58	14.7	15.4
713	Amusement, gambling, & recreation industries	5	1 663	439	104	58	14.7	15.4
7139	Other amusement & recreation services	5	1 663	439	104	58	14.7	15.4
SABINE COUNTY, TX								
71	Arts, entertainment, & recreation	4	530	138	30	14	100.0	—
SAN AUGUSTINE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SAN JACINTO COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SAN PATRICIO COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 514	949	185	66	18.4	10.2
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
SAN SABA COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SCURRY COUNTY, TX								
71	Arts, entertainment, & recreation	3	544	396	90	37	D	—
SHACKELFORD COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SHELBY COUNTY, TX								
71	Arts, entertainment, & recreation	5	2 902	637	162	54	18.7	12.8
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
SMITH COUNTY, TX								
71	Arts, entertainment, & recreation	39	37 513	7 409	1 658	478	13.7	.9
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	6	6 495	2 624	567	188	9.5	1.2
713910	Golf courses & country clubs	6	6 495	2 624	567	188	9.5	1.2
71399	All other amusement & recreation industries	9	1 773	302	57	29	60.3	—
713990	All other amusement & recreation industries	9	1 773	302	57	29	60.3	—
STARR COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STEPHENS COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STERLING COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SUTTON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SWISHER COUNTY, TX								
71	Arts, entertainment, & recreation	3	249	85	18	9	100.0	—
TARRANT COUNTY, TX								
71	Arts, entertainment, & recreation	283	453 876	148 799	22 828	8 235	6.3	3.1
711	Performing arts, spectator sports, & related industries	57	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	15	D	D	D	g	D	D
71121	Spectator sports	15	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	f	D	D
711212	Baseball clubs	2	D	D	D	f	D	D
7112121	Baseball clubs	2	D	D	D	b	D	D
7112122	Racetracks	4	D	D	D	b	D	D
7112123	Horse racetrack operation	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
7115	Independent artists, writers, & performers	19	D	D	D	b	D	D
71151	Independent artists, writers, & performers	19	D	D	D	b	D	D
711510	Independent artists, writers, & performers	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	225	256 240	72 012	15 867	6 932	8.9	5.0
7131	Amusement parks & arcades	21	114 199	28 264	5 754	3 233	1.0	1.8
71311	Amusement & theme parks	5	D	D	D	h	D	D
713110	Amusement & theme parks	5	D	D	D	h	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
71312	Amusement arcades	16	D	D	D	e	D	D
713120	Amusement arcades	16	D	D	D	e	D	D
7139	Other amusement & recreation services	191	D	D	D	h	D	D
71391	Golf courses & country clubs	30	58 427	17 954	3 938	1 092	3.8	.2
713910	Golf courses & country clubs	30	58 427	17 954	3 938	1 092	3.8	.2
71394	Fitness & recreational sports centers	89	39 746	13 823	3 395	1 412	17.0	17.2
713940	Fitness & recreational sports centers	89	39 746	13 823	3 395	1 412	17.0	17.2
7139405	Roller skating rinks	15	D	D	D	c	D	D
71395	Bowling centers	9	12 487	4 310	1 041	299	18.7	7.1
713950	Bowling centers	9	12 487	4 310	1 041	299	18.7	7.1
71399	All other amusement & recreation industries	59	D	D	D	f	D	D
713990	All other amusement & recreation industries	59	D	D	D	f	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	11 733	2 899	680	347	2.9	.7
TAYLOR COUNTY, TX								
71	Arts, entertainment, & recreation	45	19 574	4 288	667	319	21.2	5.5
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	14 344	2 880	474	230	19.2	3.2
7139	Other amusement & recreation services	29	D	D	D	c	D	D
71394	Fitness & recreational sports centers	16	3 019	1 529	221	146	28.9	.9
713940	Fitness & recreational sports centers	16	3 019	1 529	221	146	28.9	.9
TERRY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TITUS COUNTY, TX								
71	Arts, entertainment, & recreation	6	2 128	482	100	44	62.6	32.8
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
TOM GREEN COUNTY, TX								
71	Arts, entertainment, & recreation	17	6 980	2 818	575	203	42.6	3.8
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TRAVIS COUNTY, TX								
71	Arts, entertainment, & recreation	238	207 106	64 147	12 436	3 991	16.6	2.0
711	Performing arts, spectator sports, & related industries	98	D	D	D	g	D	D
7111	Performing arts companies	36	19 034	8 040	1 742	728	7.8	.1
71111	Theater companies & dinner theaters	9	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	e	D	D
711120	Dance companies	2	D	D	D	e	D	D
71113	Musical groups & artists	24	D	D	D	c	D	D
711130	Musical groups & artists	24	D	D	D	c	D	D
7111309	Other music groups & artists	23	D	D	D	c	D	D
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	10	13 672	1 994	414	88	27.6	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	18	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	18	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	27	D	D	D	b	D	D
71151	Independent artists, writers, & performers	27	D	D	D	b	D	D
711510	Independent artists, writers, & performers	27	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	138	139 422	37 963	8 527	2 846	15.6	2.6
7131	Amusement parks & arcades	11	5 338	1 177	275	150	19.0	8.2
71312	Amusement arcades	8	D	D	D	b	D	D
713120	Amusement arcades	8	D	D	D	b	D	D
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	123	D	D	D	g	D	D
71391	Golf courses & country clubs	25	36 209	11 694	2 658	809	6.8	—
713910	Golf courses & country clubs	25	36 209	11 694	2 658	809	6.8	—
71393	Marinas	9	6 732	1 666	290	58	18.6	4.5
713930	Marinas	9	6 732	1 666	290	58	18.6	4.5
71394	Fitness & recreational sports centers	49	29 899	11 735	2 551	1 168	27.8	.2
713940	Fitness & recreational sports centers	49	29 899	11 735	2 551	1 168	27.8	.2
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	35	D	D	D	c	D	D
713990	All other amusement & recreation industries	35	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	4 644	1 395	317	60	26.6	5.6
TRINITY COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
TYLER COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UPSHUR COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
UVALDE COUNTY, TX								
71	Arts, entertainment, & recreation	4	834	158	9	9	66.4	26.6
VAL VERDE COUNTY, TX								
71	Arts, entertainment, & recreation	9	1 504	364	88	45	30.5	14.5
VAN ZANDT COUNTY, TX								
71	Arts, entertainment, & recreation	3	379	127	18	6	D	—
VICTORIA COUNTY, TX								
71	Arts, entertainment, & recreation	19	15 316	2 801	617	211	11.8	1.2
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WALKER COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 731	296	67	45	79.7	14.9
713	Amusement, gambling, & recreation industries	6	1 731	296	67	45	79.7	14.9
7139	Other amusement & recreation services	6	1 731	296	67	45	79.7	14.9
WALLER COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
WASHINGTON COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 022	410	94	53	100.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
WEBB COUNTY, TX								
71	Arts, entertainment, & recreation	18	3 846	838	175	88	31.6	10.6
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
WHARTON COUNTY, TX								
71	Arts, entertainment, & recreation	6	1 421	495	53	33	17.7	3.4
WICHITA COUNTY, TX								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 914	684	134	92	28.7	—
713940	Fitness & recreational sports centers	9	1 914	684	134	92	28.7	—
71399	All other amusement & recreation industries	6	2 756	541	152	55	9.1	—
713990	All other amusement & recreation industries	6	2 756	541	152	55	9.1	—
WILBARGER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILLIAMSON COUNTY, TX								
71	Arts, entertainment, & recreation	33	11 562	3 850	934	378	44.5	14.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	9 409	2 699	656	323	31.7	18.2
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	3 790	1 154	306	163	44.6	42.5
713940	Fitness & recreational sports centers	16	3 790	1 154	306	163	44.6	42.5
WILSON COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WISE COUNTY, TX								
71	Arts, entertainment, & recreation	8	3 555	1 066	226	82	48.4	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WOOD COUNTY, TX								
71	Arts, entertainment, & recreation	10	1 259	506	103	37	48.9	36.0
YOUNG COUNTY, TX								
71	Arts, entertainment, & recreation	4	369	125	24	10	100.0	—
ZAPATA COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ZAVALA COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABILENE, TX *								
71	Arts, entertainment, & recreation	41	19 231	4 196	650	312	19.8	5.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	c	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	15	D	D	D	c	D	D
713940	Fitness & recreational sports centers	15	D	D	D	c	D	D
ABILENE, TX (TAYLOR COUNTY PART) *								
71	Arts, entertainment, & recreation	41	19 231	4 196	650	312	19.8	5.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	c	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	15	D	D	D	c	D	D
713940	Fitness & recreational sports centers	15	D	D	D	c	D	D
ADDISON, TX								
71	Arts, entertainment, & recreation	16	40 944	10 978	2 957	381	1.7	.6
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	6 319	1 888	462	163	9.4	—
7139	Other amusement & recreation services	8	6 319	1 888	462	163	9.4	—
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
ALAMO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ALAMO HEIGHTS, TX								
71	Arts, entertainment, & recreation	4	838	179	28	5	100.0	—
ALICE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ALLEN, TX								
71	Arts, entertainment, & recreation	7	4 519	1 432	286	160	9.8	—
713	Amusement, gambling, & recreation industries	7	4 519	1 432	286	160	9.8	—
7139	Other amusement & recreation services	7	4 519	1 432	286	160	9.8	—
ALPINE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALVIN, TX								
71	Arts, entertainment, & recreation	5	984	246	60	31	14.4	—
AMARILLO, TX *								
71	Arts, entertainment, & recreation	40	15 298	4 280	1 095	403	35.1	9.3
711	Performing arts, spectator sports, & related industries	11	3 056	938	401	82	34.7	20.7
713	Amusement, gambling, & recreation industries	29	12 242	3 342	694	321	35.2	6.5
7139	Other amusement & recreation services	25	9 264	2 567	585	275	45.9	2.7
71394	Fitness & recreational sports centers	7	1 689	434	107	85	91.4	8.6
713940	Fitness & recreational sports centers	7	1 689	434	107	85	91.4	8.6
71395	Bowling centers	6	3 736	1 187	290	121	25.4	1.4
713950	Bowling centers	6	3 736	1 187	290	121	25.4	1.4
71399	All other amusement & recreation industries	9	3 238	733	149	57	35.8	1.5
713990	All other amusement & recreation industries	9	3 238	733	149	57	35.8	1.5
AMARILLO, TX (POTTER COUNTY PART) *								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
AMARILLO, TX (RANDALL COUNTY PART) *								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
ANGLETON, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ARANSAS PASS, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ARANSAS PASS, TX (SAN PATRICIO COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ARLINGTON, TX								
71	Arts, entertainment, & recreation	65	246 805	107 302	13 665	4 831	1.3	.8
711	Performing arts, spectator sports, & related industries	12	D	D	D	g	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	g	D	D
71121	Spectator sports	4	D	D	D	g	D	D
711211	Sports teams & clubs	2	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	f	D	D
7115	Independent artists, writers, & performers	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	53	D	D	D	h	D	D
7131	Amusement parks & arcades	8	D	D	D	h	D	D
71311	Amusement & theme parks	3	D	D	D	h	D	D
713110	Amusement & theme parks	3	D	D	D	h	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	h	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71394	Fitness & recreational sports centers	22	13 726	5 273	1 387	529	3.2	10.9
713940	Fitness & recreational sports centers	22	13 726	5 273	1 387	529	3.2	10.9
7139405	Roller skating rinks	5	1 464	514	113	65	5.3	—
71399	All other amusement & recreation industries	16	D	D	D	c	D	D
713990	All other amusement & recreation industries	16	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATHENS, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ATLANTA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
AUSTIN, TX *								
71	Arts, entertainment, & recreation	171	126 805	45 463	8 458	2 810	20.1	1.0
711	Performing arts, spectator sports, & related industries	76	D	D	D	f	D	D
7111	Performing arts companies	31	18 431	7 693	1 715	708	8.1	—
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	e	D	D
711120	Dance companies	2	D	D	D	e	D	D
71113	Musical groups & artists	22	D	D	D	c	D	D
711130	Musical groups & artists	22	D	D	D	c	D	D
7111309	Other music groups & artists	21	D	D	D	c	D	D
7112	Spectator sports	5	8 802	2 186	563	185	6.5	—
71121	Spectator sports	5	8 802	2 186	563	185	6.5	—
7114	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
71141	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
711410	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
7115	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5
71151	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5
711510	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5
713	Amusement, gambling, & recreation industries	94	75 178	22 583	5 223	1 814	23.8	1.1
7131	Amusement parks & arcades	9	D	D	D	b	D	D
71312	Amusement arcades	8	D	D	D	b	D	D
713120	Amusement arcades	8	D	D	D	b	D	D
7132	Gambling industries	3	21 443	5 676	1 357	192	D	—
71329	Other gambling industries	3	21 443	5 676	1 357	192	D	—
713290	Other gambling industries	3	21 443	5 676	1 357	192	D	—
7132902	Lottery, bingo, bookie, & other betting operation	3	21 443	5 676	1 357	192	D	—
7139	Other amusement & recreation services	82	D	D	D	g	D	D
71394	Fitness & recreational sports centers	40	24 903	9 747	2 226	1 019	32.6	.2
713940	Fitness & recreational sports centers	40	24 903	9 747	2 226	1 019	32.6	.2
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	31	13 614	2 779	584	220	49.5	2.3
713990	All other amusement & recreation industries	31	13 614	2 779	584	220	49.5	2.3
7139905	Coin-operated amusement devices (except slot machine operation)	6	4 644	1 395	317	60	26.6	5.6
AUSTIN, TX (TRAVIS COUNTY PART) *								
71	Arts, entertainment, & recreation	168	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	76	D	D	D	f	D	D
7111	Performing arts companies	31	18 431	7 693	1 715	708	8.1	—
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	e	D	D
711120	Dance companies	2	D	D	D	e	D	D
71113	Musical groups & artists	22	D	D	D	c	D	D
711130	Musical groups & artists	22	D	D	D	c	D	D
7111309	Other music groups & artists	21	D	D	D	c	D	D
7112	Spectator sports	5	8 802	2 186	563	185	6.5	—
71121	Spectator sports	5	8 802	2 186	563	185	6.5	—
7114	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
71141	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
711410	Agents/managers for artists, athletes, & other public figures	15	16 861	10 370	94	21	3.0	1.4
7115	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5
71151	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5
711510	Independent artists, writers, & performers	19	5 831	2 252	787	55	82.0	1.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	AUSTIN, TX (TRAVIS COUNTY PART) *—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	91	D	D	D	g	D	D
7131	Amusement parks & arcades	9	D	D	D	b	D	D
71312	Amusement arcades	8	D	D	D	b	D	D
713120	Amusement arcades	8	D	D	D	b	D	D
7132	Gambling industries	3	21 443	5 676	1 357	192	D	—
71329	Other gambling industries	3	21 443	5 676	1 357	192	D	—
713290	Other gambling industries	3	21 443	5 676	1 357	192	D	—
7132902	Lottery, bingo, bookie, & other betting operation	3	21 443	5 676	1 357	192	D	—
7139	Other amusement & recreation services	79	D	D	D	g	D	D
71394	Fitness & recreational sports centers	38	D	D	D	f	D	D
713940	Fitness & recreational sports centers	38	D	D	D	f	D	D
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	4 644	1 395	317	60	26.6	5.6
	AUSTIN, TX (WILLIAMSON COUNTY PART) *							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	AZLE, TX *							
71	Arts, entertainment, & recreation	3	676	421	106	35	D	17.3
	AZLE, TX (TARRANT COUNTY PART) *							
71	Arts, entertainment, & recreation	3	676	421	106	35	D	17.3
	BALCONES HEIGHTS, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BASTROP, TX							
71	Arts, entertainment, & recreation	6	1 757	493	138	57	45.8	—
713	Amusement, gambling, & recreation industries	6	1 757	493	138	57	45.8	—
7139	Other amusement & recreation services	6	1 757	493	138	57	45.8	—
	BAY CITY, TX							
71	Arts, entertainment, & recreation	4	829	198	57	17	100.0	—
	BAYTOWN, TX *							
71	Arts, entertainment, & recreation	14	5 506	1 528	340	135	43.6	6.0
713	Amusement, gambling, & recreation industries	14	5 506	1 528	340	135	43.6	6.0
7139	Other amusement & recreation services	11	D	D	D	c	D	D
	BAYTOWN, TX (HARRIS COUNTY PART) *							
71	Arts, entertainment, & recreation	14	5 506	1 528	340	135	43.6	6.0
713	Amusement, gambling, & recreation industries	14	5 506	1 528	340	135	43.6	6.0
7139	Other amusement & recreation services	11	D	D	D	c	D	D
	BEAUMONT, TX							
71	Arts, entertainment, & recreation	28	10 401	2 352	520	232	48.6	3.5
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	2 963	396	88	38	93.3	6.7
713990	All other amusement & recreation industries	9	2 963	396	88	38	93.3	6.7
	BEDFORD, TX							
71	Arts, entertainment, & recreation	14	6 562	2 480	590	250	22.3	12.4
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEEVILLE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
BELLAIRE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BELLMEAD, TX								
71	Arts, entertainment, & recreation	3	1 098	184	50	26	D	—
BELLVILLE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
BELTON, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
BENBROOK, TX								
71	Arts, entertainment, & recreation	10	4 501	1 307	266	130	23.0	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	3 869	1 178	242	113	10.4	—
713940	Fitness & recreational sports centers	6	3 869	1 178	242	113	10.4	—
BIG SPRING, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BOERNE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	1	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
BONHAM, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BORGER, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BRADY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
BRAZORIA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRECKENRIDGE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRENHAM, TX								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
BRIDGE CITY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRIDGEPORT, TX								
71	Arts, entertainment, & recreation	3	1 178	125	38	13	100.0	—
BROWNFIELD, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROWNSVILLE, TX								
71	Arts, entertainment, & recreation	21	8 924	2 636	601	235	30.5	6.6
713	Amusement, gambling, & recreation industries	21	8 924	2 636	601	235	30.5	6.6
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	3 303	623	143	37	18.6	4.2
713990	All other amusement & recreation industries	6	3 303	623	143	37	18.6	4.2
BROWNWOOD, TX								
71	Arts, entertainment, & recreation	8	655	245	53	37	50.1	28.9
BRYAN, TX								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
BURKBURNETT, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURLESON, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BURLESON, TX (JOHNSON COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CALDWELL, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CAMERON, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CANTON, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CANYON, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CARRIZO SPRINGS, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARROLLTON, TX *								
71	Arts, entertainment, & recreation	29	11 593	2 914	639	306	49.7	11.9
711	Performing arts, spectator sports, & related industries	6	1 528	407	79	19	47.4	—
713	Amusement, gambling, & recreation industries	23	10 065	2 507	560	287	50.1	13.7
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	4 331	1 271	297	185	7.3	28.5
713940	Fitness & recreational sports centers	9	4 331	1 271	297	185	7.3	28.5
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARROLLTON, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	20	7 267	2 272	500	238	52.0	7.5
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
CARROLLTON, TX (DENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	9	4 326	642	139	68	45.9	19.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CARTHAGE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CASTLE HILLS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CEDAR HILL, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CEDAR HILL, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CEDAR PARK, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CEDAR PARK, TX (WILLIAMSON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CENTER, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
CISCO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLEBURNE, TX								
71	Arts, entertainment, & recreation	6	1 069	314	64	24	100.0	—
CLEVELAND, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLUTE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLYDE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLLEGE STATION, TX								
71	Arts, entertainment, & recreation	17	8 946	3 361	736	300	12.4	33.2
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLLEYVILLE, TX								
71	Arts, entertainment, & recreation	6	1 697	581	122	18	17.4	22.2
COLORADO CITY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLUMBUS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CONROE, TX								
71	Arts, entertainment, & recreation	15	6 149	1 676	370	122	35.6	10.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	2 380	824	174	67	69.0	26.4
713940	Fitness & recreational sports centers	7	2 380	824	174	67	69.0	26.4
COPPELL, TX *								
71	Arts, entertainment, & recreation	9	4 587	1 352	243	98	4.8	16.5
713	Amusement, gambling, & recreation industries	6	3 945	926	184	92	3.0	19.2
7139	Other amusement & recreation services	6	3 945	926	184	92	3.0	19.2
COPPELL, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	9	4 587	1 352	243	98	4.8	16.5
713	Amusement, gambling, & recreation industries	6	3 945	926	184	92	3.0	19.2
7139	Other amusement & recreation services	6	3 945	926	184	92	3.0	19.2
COPPERAS COVE, TX *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
COPPERAS COVE, TX (CORYELL COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CORINTH, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
CORPUS CHRISTI, TX *								
71	Arts, entertainment, & recreation	56	30 502	7 641	1 579	579	28.2	3.5
711	Performing arts, spectator sports, & related industries	12	12 899	2 811	715	183	11.4	1.1
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	44	17 603	4 830	864	396	40.5	5.3
7139	Other amusement & recreation services	41	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	D	D	D	b	D	D
713940	Fitness & recreational sports centers	16	D	D	D	b	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	4 111	726	133	25	14.4	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CORPUS CHRISTI, TX (NUECES COUNTY PART) *								
71	Arts, entertainment, & recreation	56	30 502	7 641	1 579	579	28.2	3.5
711	Performing arts, spectator sports, & related industries	12	12 899	2 811	715	183	11.4	1.1
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	44	17 603	4 830	864	396	40.5	5.3
7139	Other amusement & recreation services	41	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	D	D	D	b	D	D
713940	Fitness & recreational sports centers	16	D	D	D	b	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	5	4 111	726	133	25	14.4	—
CORSICANA, TX								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	2	D	D	D	b	D	D
COTULLA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CRANDALL, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
CROCKETT, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CROWLEY, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CROWLEY, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CRYSTAL CITY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUERO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
DALHART, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DALHART, TX (DALLAM COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DALLAS, TX *								
71	Arts, entertainment, & recreation	313	393 079	123 558	31 389	4 772	13.5	6.6
711	Performing arts, spectator sports, & related industries	143	207 180	76 024	21 071	2 018	16.4	3.7
7111	Performing arts companies	35	34 991	7 934	1 455	386	7.7	3.5
71111	Theater companies & dinner theaters	12	D	D	D	e	D	D
711110	Theater companies & dinner theaters	12	D	D	D	e	D	D
7111103	Dinner theaters	3	D	D	D	c	D	D
71113	Musical groups & artists	20	20 331	4 242	609	108	8.7	2.9
711130	Musical groups & artists	20	20 331	4 242	609	108	8.7	2.9
7111309	Other music groups & artists	20	20 331	4 242	609	108	8.7	2.9
71119	Other performing arts companies	3	D	D	D	a	D	D
711190	Other performing arts companies	3	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	a	D	D
7112	Spectator sports	9	D	D	D	c	D	D
71121	Spectator sports	9	D	D	D	c	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	19	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
7115	Independent artists, writers, & performers	52	24 808	7 318	1 217	187	27.9	12.0
71151	Independent artists, writers, & performers	52	24 808	7 318	1 217	187	27.9	12.0
711510	Independent artists, writers, & performers	52	24 808	7 318	1 217	187	27.9	12.0
712	Museums, historical sites, & similar institutions	6	2 909	379	84	23	43.3	12.0
7121	Museums, historical sites, & similar institutions	6	2 909	379	84	23	43.3	12.0
713	Amusement, gambling, & recreation industries	164	182 990	47 155	10 234	2 731	9.7	9.9
7131	Amusement parks & arcades	8	4 622	1 034	247	93	11.2	16.2
71312	Amusement arcades	8	4 622	1 034	247	93	11.2	16.2
713120	Amusement arcades	8	4 622	1 034	247	93	11.2	16.2
7132	Gambling industries	8	D	D	D	c	D	D
71329	Other gambling industries	8	D	D	D	c	D	D
713290	Other gambling industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	148	D	D	D	g	D	D
71391	Golf courses & country clubs	20	70 608	20 765	4 402	583	5.4	8.3
713910	Golf courses & country clubs	20	70 608	20 765	4 402	583	5.4	8.3
71394	Fitness & recreational sports centers	64	44 663	13 413	3 143	1 226	12.2	10.4
713940	Fitness & recreational sports centers	64	44 663	13 413	3 143	1 226	12.2	10.4
71399	All other amusement & recreation industries	57	37 212	7 868	1 482	575	21.5	14.5
713990	All other amusement & recreation industries	57	37 212	7 868	1 482	575	21.5	14.5
7139902	Concession operators of amusement devices & rides	5	3 927	934	92	41	—	—
7139904	Miniature golf courses	3	4 564	1 323	307	56	—	9.8
7139905	Coin-operated amusement devices (except slot machine operation)	16	D	D	D	b	D	D
DALLAS, TX (COLLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139904	Miniature golf courses	1	D	D	D	b	D	D
DALLAS, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	303	389 221	122 422	31 174	4 693	13.6	6.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	DALLAS, TX (DALLAS COUNTY PART) *—Con.							
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries	140	D	D	D	g	D	D
7111	Performing arts companies	34	D	D	D	e	D	D
71111	Theater companies & dinner theaters	11	D	D	D	e	D	D
711110	Theater companies & dinner theaters	11	D	D	D	e	D	D
71113	Musical groups & artists	20	20 331	4 242	609	108	8.7	2.9
711130	Musical groups & artists	20	20 331	4 242	609	108	8.7	2.9
7111309	Other music groups & artists	20	20 331	4 242	609	108	8.7	2.9
71119	Other performing arts companies	3	D	D	D	a	D	D
711190	Other performing arts companies	3	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	a	D	D
7112	Spectator sports	9	D	D	D	c	D	D
71121	Spectator sports	9	D	D	D	c	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	19	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	28	D	D	D	b	D	D
7115	Independent artists, writers, & performers	50	D	D	D	c	D	D
71151	Independent artists, writers, & performers	50	D	D	D	c	D	D
711510	Independent artists, writers, & performers	50	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	6	2 909	379	84	23	43.3	12.0
7121	Museums, historical sites, & similar institutions	6	2 909	379	84	23	43.3	12.0
713	Amusement, gambling, & recreation industries	157	D	D	D	h	D	D
7131	Amusement parks & arcades	8	4 622	1 034	247	93	11.2	16.2
71312	Amusement arcades	8	4 622	1 034	247	93	11.2	16.2
713120	Amusement arcades	8	4 622	1 034	247	93	11.2	16.2
7132	Gambling industries	8	D	D	D	c	D	D
71329	Other gambling industries	8	D	D	D	c	D	D
713290	Other gambling industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	141	D	D	D	g	D	D
71391	Golf courses & country clubs	20	70 608	20 765	4 402	583	5.4	8.3
713910	Golf courses & country clubs	20	70 608	20 765	4 402	583	5.4	8.3
71394	Fitness & recreational sports centers	59	D	D	D	g	D	D
713940	Fitness & recreational sports centers	59	D	D	D	g	D	D
71399	All other amusement & recreation industries	56	D	D	D	f	D	D
713990	All other amusement & recreation industries	56	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	5	3 927	934	92	41	—	—
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	16	D	D	D	b	D	D
	DALLAS, TX (DENTON COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	DECATUR, TX							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	DEER PARK, TX							
71	Arts, entertainment, & recreation	4	548	177	42	31	35.6	11.1
	DEL RIO, TX							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
	DENISON, TX							
71	Arts, entertainment, & recreation	8	1 956	371	101	47	67.4	25.7
713	Amusement, gambling, & recreation industries	8	1 956	371	101	47	67.4	25.7
7139	Other amusement & recreation services	8	1 956	371	101	47	67.4	25.7
	DENTON, TX							
71	Arts, entertainment, & recreation	18	5 251	1 712	388	211	43.3	8.1
713	Amusement, gambling, & recreation industries	12	4 056	1 213	300	198	37.0	—
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 859	489	134	132	24.0	—
713940	Fitness & recreational sports centers	5	1 859	489	134	132	24.0	—

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
DESOTO, TX								
71	Arts, entertainment, & recreation	6	3 405	1 041	304	100	14.5	24.6
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
DICKINSON, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DIMMITT, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DONNA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DUMAS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DUNCANVILLE, TX								
71	Arts, entertainment, & recreation	8	2 969	861	201	107	—	13.5
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
EAGLE LAKE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EAGLE PASS, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
EARLY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EASTLAND, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EDINBURG, TX								
71	Arts, entertainment, & recreation	4	1 405	283	64	69	71.7	—
EL CAMPO, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ELGIN, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EL LAGO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EL PASO, TX								
71	Arts, entertainment, & recreation	73	93 981	23 423	4 908	1 710	11.8	2.4
711	Performing arts, spectator sports, & related industries	16	8 807	1 203	216	241	39.5	2.6
7112	Spectator sports	7	4 233	693	102	210	—	1.8
71121	Spectator sports	7	4 233	693	102	210	—	1.8
713	Amusement, gambling, & recreation industries	57	85 174	22 220	4 692	1 469	8.9	2.4
7131	Amusement parks & arcades	6	6 799	1 794	241	178	31.0	14.5
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	48	D	D	D	f	D	D
71391	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
713910	Golf courses & country clubs	7	10 337	4 428	1 076	320	3.6	—
71394	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
713940	Fitness & recreational sports centers	16	4 523	1 378	345	229	16.7	1.0
71395	Bowling centers	3	4 217	1 341	321	120	—	—
713950	Bowling centers	3	4 217	1 341	321	120	—	—
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	13 602	1 710	387	72	10.6	—
ENNIS, TX								
71	Arts, entertainment, & recreation	5	1 462	505	102	49	27.2	—
EULESS, TX								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71395	Bowling centers	1	D	D	D	b	D	D
713950	Bowling centers	1	D	D	D	b	D	D
FAIR OAKS RANCH, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FAIR OAKS RANCH, TX (KENDALL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FALFURRIAS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FARMERS BRANCH, TX								
71	Arts, entertainment, & recreation	14	30 959	10 273	2 146	559	13.0	16.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	3	D	D	D	b	D	D
71151	Independent artists, writers, & performers	3	D	D	D	b	D	D
711510	Independent artists, writers, & performers	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	f	D	D
7139	Other amusement & recreation services	11	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
FLORESVILLE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLOWER MOUND, TX *								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
FLOWER MOUND, TX (DENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
FOREST HILL, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT WORTH, TX *								
71	Arts, entertainment, & recreation	81	69 983	19 732	4 305	1 342	13.4	8.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	62	64 880	18 230	3 929	1 247	10.9	8.9
7131	Amusement parks & arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	50	D	D	D	g	D	D
71391	Golf courses & country clubs	14	38 777	12 285	2 611	701	3.5	.3
713910	Golf courses & country clubs	14	38 777	12 285	2 611	701	3.5	.3
71394	Fitness & recreational sports centers	19	6 558	1 935	386	178	29.4	28.7
713940	Fitness & recreational sports centers	19	6 558	1 935	386	178	29.4	28.7
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
FORT WORTH, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	81	69 983	19 732	4 305	1 342	13.4	8.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	62	64 880	18 230	3 929	1 247	10.9	8.9
7131	Amusement parks & arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	50	D	D	D	g	D	D
71391	Golf courses & country clubs	14	38 777	12 285	2 611	701	3.5	.3
713910	Golf courses & country clubs	14	38 777	12 285	2 611	701	3.5	.3
71394	Fitness & recreational sports centers	19	6 558	1 935	386	178	29.4	28.7
713940	Fitness & recreational sports centers	19	6 558	1 935	386	178	29.4	28.7
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
FREDERICKSBURG, TX								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
FREEMPORT, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRIENDSWOOD, TX *								
71	Arts, entertainment, & recreation	7	1 002	273	58	88	25.8	22.8
FRIENDSWOOD, TX (GALVESTON COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
FRIENDSWOOD, TX (HARRIS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRISCO, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
FRISCO, TX (COLLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
FRISCO, TX (DENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	1	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GAINESVILLE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GALVESTON, TX								
71	Arts, entertainment, & recreation	34	15 510	5 830	788	280	28.1	3.1
713	Amusement, gambling, & recreation industries	28	15 218	5 787	780	276	27.1	2.9
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71393	Marinas	9	D	D	D	c	D	D
713930	Marinas	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
GARLAND, TX *								
71	Arts, entertainment, & recreation	37	30 337	7 503	1 724	632	18.5	3.3
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71394	Fitness & recreational sports centers	11	5 952	1 081	286	183	27.3	15.3
713940	Fitness & recreational sports centers	11	5 952	1 081	286	183	27.3	15.3
71395	Bowling centers	3	8 318	2 299	574	197	D	—
713950	Bowling centers	3	8 318	2 299	574	197	D	—
71399	All other amusement & recreation industries	10	4 758	1 107	238	89	50.7	—
713990	All other amusement & recreation industries	10	4 758	1 107	238	89	50.7	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
GARLAND, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	37	30 337	7 503	1 724	632	18.5	3.3
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71394	Fitness & recreational sports centers	11	5 952	1 081	286	183	27.3	15.3
713940	Fitness & recreational sports centers	11	5 952	1 081	286	183	27.3	15.3
71395	Bowling centers	3	8 318	2 299	574	197	D	—
713950	Bowling centers	3	8 318	2 299	574	197	D	—
71399	All other amusement & recreation industries	10	4 758	1 107	238	89	50.7	—
713990	All other amusement & recreation industries	10	4 758	1 107	238	89	50.7	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
GATESVILLE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GEORGETOWN, TX								
71	Arts, entertainment, & recreation	6	4 556	1 451	334	135	20.3	13.8
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
GIDDINGS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GILMER, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLENN HEIGHTS, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
GLENN HEIGHTS, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GONZALES, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRAHAM, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GRANBURY, TX								
71	Arts, entertainment, & recreation	7	3 735	429	112	26	86.4	4.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
GRAND PRAIRIE, TX *								
71	Arts, entertainment, & recreation	20	76 275	5 882	1 215	311	4.9	.3
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	a	D	D
71121	Spectator sports	3	D	D	D	a	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112123	Horse racetrack operation	1	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
GRAND PRAIRIE, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
GRAND PRAIRIE, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112123	Horse racetrack operation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
GRAPEVINE, TX *								
71	Arts, entertainment, & recreation	14	3 934	1 385	342	295	44.0	14.7
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71399	All other amusement & recreation industries	5	D	D	D	e	D	D
713990	All other amusement & recreation industries	5	D	D	D	e	D	D
GRAPEVINE, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	14	3 934	1 385	342	295	44.0	14.7
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71399	All other amusement & recreation industries	5	D	D	D	e	D	D
713990	All other amusement & recreation industries	5	D	D	D	e	D	D
GREENVILLE, TX								
71	Arts, entertainment, & recreation	9	1 789	312	75	36	49.4	27.5
GROVES, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GUN BARREL CITY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HALLETTSVILLE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HALTOM CITY, TX								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	3 268	949	214	79	9.1	4.5
7139	Other amusement & recreation services	6	3 268	949	214	79	9.1	4.5
HARKER HEIGHTS, TX								
71	Arts, entertainment, & recreation	8	2 979	363	83	43	92.7	4.2
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
HARLINGEN, TX								
71	Arts, entertainment, & recreation	9	2 358	509	128	48	42.9	22.0
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
HEATH, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HENDERSON, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
HEREFORD, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HIDALGO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HIGHLAND PARK, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HIGHLAND VILLAGE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HILLSBORO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOLLYWOOD PARK, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HONDO, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	HOUSTON, TX *							
71	Arts, entertainment, & recreation	361	654 051	203 507	58 727	8 000	8.7	3.2
711	Performing arts, spectator sports, & related industries	120	353 249	127 322	41 601	1 296	4.7	1.6
7111	Performing arts companies	29	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
7111102	Theater companies	6	D	D	D	b	D	D
71113	Musical groups & artists	17	D	D	D	b	D	D
711130	Musical groups & artists	17	D	D	D	b	D	D
7111309	Other music groups & artists	16	D	D	D	b	D	D
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	16	115 500	69 788	27 119	755	3.9	.8
71121	Spectator sports	16	115 500	69 788	27 119	755	3.9	.8
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	7	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
71141	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
711410	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
7115	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
71151	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
711510	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	239	D	D	D	i	D	D
7131	Amusement parks & arcades	22	66 178	19 405	3 993	2 468	.4	4.5
71311	Amusement & theme parks	4	D	D	D	g	D	D
713110	Amusement & theme parks	4	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	g	D	D
71312	Amusement arcades	18	D	D	D	e	D	D
713120	Amusement arcades	18	D	D	D	e	D	D
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	214	D	D	D	h	D	D
71391	Golf courses & country clubs	23	47 066	12 732	2 822	893	6.8	.6
713910	Golf courses & country clubs	23	47 066	12 732	2 822	893	6.8	.6
71394	Fitness & recreational sports centers	93	86 730	23 780	5 474	2 174	17.3	6.6
713940	Fitness & recreational sports centers	93	86 730	23 780	5 474	2 174	17.3	6.6
7139404	Ice skating rinks	5	7 841	2 275	598	334	65.1	—
7139405	Roller skating rinks	7	1 637	465	117	82	37.8	17.8
71395	Bowling centers	17	11 590	3 783	929	349	12.8	10.9
713950	Bowling centers	17	11 590	3 783	929	349	12.8	10.9
71399	All other amusement & recreation industries	76	D	D	D	f	D	D
713990	All other amusement & recreation industries	76	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	6	2 327	967	131	33	56.3	11.7
7139905	Coin-operated amusement devices (except slot machine operation)	13	11 800	3 018	633	124	13.0	2.3
	HOUSTON, TX (FORT BEND COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
HOUSTON, TX (HARRIS COUNTY PART) *								
71	Arts, entertainment, & recreation	360	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	120	353 249	127 322	41 601	1 296	4.7	1.6
7111	Performing arts companies	29	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
7111102	Theater companies	6	D	D	D	b	D	D
71113	Musical groups & artists	17	D	D	D	b	D	D
711130	Musical groups & artists	17	D	D	D	b	D	D
7111309	Other music groups & artists	16	D	D	D	b	D	D
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	16	115 500	69 788	27 119	755	3.9	.8
71121	Spectator sports	16	115 500	69 788	27 119	755	3.9	.8
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	c	D	D
711212	Racetracks	7	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
71141	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
711410	Agents/managers for artists, athletes, & other public figures	21	10 547	1 888	483	83	50.1	5.5
7115	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
71151	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
711510	Independent artists, writers, & performers	38	14 626	6 251	1 760	123	32.8	6.7
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	238	D	D	D	i	D	D
7131	Amusement parks & arcades	22	66 178	19 405	3 993	2 468	4	4.5
71311	Amusement & theme parks	4	D	D	D	g	D	D
713110	Amusement & theme parks	4	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	g	D	D
71312	Amusement arcades	18	D	D	D	e	D	D
713120	Amusement arcades	18	D	D	D	e	D	D
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	213	D	D	D	h	D	D
71391	Golf courses & country clubs	22	D	D	D	f	D	D
713910	Golf courses & country clubs	22	D	D	D	f	D	D
71394	Fitness & recreational sports centers	93	86 730	23 780	5 474	2 174	17.3	6.6
713940	Fitness & recreational sports centers	93	86 730	23 780	5 474	2 174	17.3	6.6
7139404	Ice skating rinks	5	7 841	2 275	598	334	65.1	—
7139405	Roller skating rinks	7	1 637	465	117	82	37.8	17.8
71395	Bowling centers	17	11 590	3 783	929	349	12.8	10.9
713950	Bowling centers	17	11 590	3 783	929	349	12.8	10.9
71399	All other amusement & recreation industries	76	D	D	D	f	D	D
713990	All other amusement & recreation industries	76	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	6	2 327	967	131	33	56.3	11.7
7139905	Coin-operated amusement devices (except slot machine operation)	13	11 800	3 018	633	124	13.0	2.3
HUMBLE, TX								
71	Arts, entertainment, & recreation	11	9 025	2 032	438	208	4.4	4.0
713	Amusement, gambling, & recreation industries	11	9 025	2 032	438	208	4.4	4.0
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
HUNTERS CREEK VILLAGE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
HUNTSVILLE, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
HURST, TX								
71	Arts, entertainment, & recreation	8	5 372	1 128	262	128	4.1	10.1
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
IRVING, TX								
71	Arts, entertainment, & recreation	36	271 640	102 757	24 088	1 182	1.2	2.1
711	Performing arts, spectator sports, & related industries	14	216 656	94 814	22 154	606	.3	1.9
7112	Spectator sports	3	D	D	D	f	D	D
71121	Spectator sports	3	D	D	D	f	D	D
711211	Sports teams & clubs	2	D	D	D	f	D	D
7112119	Other professional sports clubs	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
JACKSBORO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JACKSONVILLE, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
JASPER, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
JERSEY VILLAGE, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
JOSHUA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JUNCTION, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KARNES CITY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KATY, TX *								
71	Arts, entertainment, & recreation	7	5 183	1 459	317	115	46.3	-
713	Amusement, gambling, & recreation industries	4	4 545	1 116	266	88	46.3	-
7139	Other amusement & recreation services	4	4 545	1 116	266	88	46.3	-

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							From administrative records ¹	Estimated ²
KATY, TX (HARRIS COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
KATY, TX (WALLER COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
KAUFMAN, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KELLER, TX								
71	Arts, entertainment, & recreation	4	655	44	8	6	96.0	4.0
KENNEDALE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
KERRVILLE, TX								
71	Arts, entertainment, & recreation	5	2 239	760	172	80	6.4	11.4
713	Amusement, gambling, & recreation industries	5	2 239	760	172	80	6.4	11.4
7139	Other amusement & recreation services	5	2 239	760	172	80	6.4	11.4
KILGORE, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
KILGORE, TX (GREGG COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
KILGORE, TX (RUSK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KILLEEN, TX								
71	Arts, entertainment, & recreation	16	5 889	1 345	278	162	21.9	12.2
713	Amusement, gambling, & recreation industries	12	5 045	1 235	266	154	21.4	2.1
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
KINGSVILLE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LA FERIA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAGO VISTA, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LA GRANGE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LAKE DALLAS, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAKE JACKSON, TX								
71	Arts, entertainment, & recreation	7	2 422	624	146	65	33.6	5.8
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
LAKESIDE, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
LAKE WORTH, TX								
71	Arts, entertainment, & recreation	3	1 078	258	57	16	D	43.2
LA MARQUE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	f	D	D
7112	Spectator sports	2	D	D	D	f	D	D
71121	Spectator sports	2	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
LAMESA, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAMPASAS, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LANCASTER, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LA PORTE, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
LAREDO, TX								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
LEAGUE CITY, TX *								
71	Arts, entertainment, & recreation	16	10 903	2 640	579	188	37.8	16.6
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
LEAGUE CITY, TX (GALVESTON COUNTY PART) *								
71	Arts, entertainment, & recreation	16	10 903	2 640	579	188	37.8	16.6
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
LEANDER, TX *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LEANDER, TX (WILLIAMSON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEON VALLEY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
LEVELLAND, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEWISVILLE, TX *								
71	Arts, entertainment, & recreation	14	8 004	2 640	646	163	12.9	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	2 524	549	135	53	23.7	—
713940	Fitness & recreational sports centers	5	2 524	549	135	53	23.7	—
LEWISVILLE, TX (DENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	14	8 004	2 640	646	163	12.9	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	2 524	549	135	53	23.7	—
713940	Fitness & recreational sports centers	5	2 524	549	135	53	23.7	—
LIBERTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LITTLEFIELD, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVINGSTON, TX								
71	Arts, entertainment, & recreation	3	490	79	8	8	D	—
LLANO, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LOCKHART, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LONGVIEW, TX *								
71	Arts, entertainment, & recreation	22	8 767	2 848	688	266	28.6	5.0
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
LONGVIEW, TX (GREGG COUNTY PART) *								
71	Arts, entertainment, & recreation	22	8 767	2 848	688	266	28.6	5.0
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LUBBOCK, TX								
71	Arts, entertainment, & recreation	56	29 819	6 552	1 369	503	34.6	5.0
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	44	D	D	D	e	D	D
7131	Amusement parks & arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
713940	Fitness & recreational sports centers	13	3 132	1 030	251	136	46.9	.5
71395	Bowling centers	4	3 300	986	296	105	60.4	21.8
713950	Bowling centers	4	3 300	986	296	105	60.4	21.8
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
LUFKIN, TX								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
LULING, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LUMBERTON, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MCALLEN, TX								
71	Arts, entertainment, & recreation	16	13 691	2 474	609	282	26.0	7.8
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
MCKINNEY, TX								
71	Arts, entertainment, & recreation	9	10 170	3 090	443	250	11.7	1.3
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
MANSFIELD, TX *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
MANSFIELD, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
MANVEL, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARBLE FALLS, TX								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MARFA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARLIN, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MARSHALL, TX								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
MERCEDES, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MESQUITE, TX								
71	Arts, entertainment, & recreation	25	17 263	4 945	1 199	514	17.9	4.4
711	Performing arts, spectator sports, & related industries	5	4 156	611	150	47	44.9	—
713	Amusement, gambling, & recreation industries	20	13 107	4 334	1 049	467	9.4	5.8
7131	Amusement parks & arcades	5	4 085	1 004	247	159	—	—
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	6 657	2 715	664	265	10.0	11.5
713940	Fitness & recreational sports centers	9	6 657	2 715	664	265	10.0	11.5
MEXIA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MIDLAND, TX *								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	7 062	2 101	448	247	28.4	18.2
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
713940	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
MIDLAND, TX (MIDLAND COUNTY PART) *								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	7 062	2 101	448	247	28.4	18.2
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
713940	Fitness & recreational sports centers	9	1 669	568	142	73	23.8	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
MINEOLA, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MINERAL WELLS, TX *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MINERAL WELLS, TX (PALO PINTO COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MINERAL WELLS, TX (PARKER COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MISSION, TX								
71	Arts, entertainment, & recreation	5	5 471	1 510	440	172	7.5	—
713	Amusement, gambling, & recreation industries	5	5 471	1 510	440	172	7.5	—
7139	Other amusement & recreation services	5	5 471	1 510	440	172	7.5	—
MISSOURI CITY, TX *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
	MISSOURI CITY, TX (FORT BEND COUNTY PART) *							
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
	MOUNT PLEASANT, TX							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	MULESHOE, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	NACOGDOCHES, TX							
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
	NASSAU BAY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	NAVASOTA, TX							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
	NEDERLAND, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
	NEW BRAUNFELS, TX *							
71	Arts, entertainment, & recreation	20	3 452	1 001	226	111	56.8	4.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	2 738	748	161	97	66.9	6.0
	NEW BRAUNFELS, TX (COMAL COUNTY PART) *							
71	Arts, entertainment, & recreation	20	3 452	1 001	226	111	56.8	4.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	2 738	748	161	97	66.9	6.0
	NORTH RICHLAND HILLS, TX							
71	Arts, entertainment, & recreation	13	7 081	2 549	604	277	15.3	29.6
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
	ODESSA, TX *							
71	Arts, entertainment, & recreation	32	8 147	1 623	322	231	46.0	19.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
	ODESSA, TX (ECTOR COUNTY PART) *							
71	Arts, entertainment, & recreation	32	8 147	1 623	322	231	46.0	19.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
	OLNEY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ORANGE, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	PALACIOS, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PALESTINE, TX							
71	Arts, entertainment, & recreation	4	1 360	470	115	53	100.0	—
	PAMPA, TX							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	PARIS, TX							
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
	PASADENA, TX							
71	Arts, entertainment, & recreation	18	6 921	2 174	464	195	61.5	13.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
	PEARLAND, TX *							
71	Arts, entertainment, & recreation	8	4 137	1 132	242	93	16.9	29.3
713	Amusement, gambling, & recreation industries	8	4 137	1 132	242	93	16.9	29.3
7139	Other amusement & recreation services	8	4 137	1 132	242	93	16.9	29.3
	PEARLAND, TX (BRAZORIA COUNTY PART) *							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	PEARLAND, TX (HARRIS COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PECOS, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PFLUGERVILLE, TX							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	PHARR, TX							
71	Arts, entertainment, & recreation	4	1 073	152	41	21	82.5	17.5
	PINEHURST, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PITTSBURG, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PLAINVIEW, TX							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PLANO, TX *								
71	Arts, entertainment, & recreation	57	49 587	13 216	2 866	979	26.3	5.1
711	Performing arts, spectator sports, & related industries	12	7 772	788	153	45	94.3	.4
7111	Performing arts companies	2	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	45	41 815	12 428	2 713	934	13.7	5.9
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71391	Golf courses & country clubs	6	19 527	5 699	1 319	417	4.4	—
713910	Golf courses & country clubs	6	19 527	5 699	1 319	417	4.4	—
71394	Fitness & recreational sports centers	23	14 061	4 957	1 024	288	14.6	17.6
713940	Fitness & recreational sports centers	23	14 061	4 957	1 024	288	14.6	17.6
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
PLANO, TX (COLLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	57	49 587	13 216	2 866	979	26.3	5.1
711	Performing arts, spectator sports, & related industries	12	7 772	788	153	45	94.3	.4
7111	Performing arts companies	2	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	45	41 815	12 428	2 713	934	13.7	5.9
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71391	Golf courses & country clubs	6	19 527	5 699	1 319	417	4.4	—
713910	Golf courses & country clubs	6	19 527	5 699	1 319	417	4.4	—
71394	Fitness & recreational sports centers	23	14 061	4 957	1 024	288	14.6	17.6
713940	Fitness & recreational sports centers	23	14 061	4 957	1 024	288	14.6	17.6
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
PLEASANTON, TX								
71	Arts, entertainment, & recreation	3	254	42	12	10	100.0	—
PORT ARTHUR, TX								
71	Arts, entertainment, & recreation	7	2 812	929	196	79	24.8	17.0
713	Amusement, gambling, & recreation industries	7	2 812	929	196	79	24.8	17.0
7139	Other amusement & recreation services	7	2 812	929	196	79	24.8	17.0
PORT ISABEL, TX								
71	Arts, entertainment, & recreation	3	1 119	383	111	25	38.8	61.2
PORTLAND, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
PORTLAND, TX (SAN PATRICIO COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
PORT LAVACA, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PORT NECHES, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
POST, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POTEET, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
RICHARDSON, TX *								
71	Arts, entertainment, & recreation	24	19 769	5 977	1 649	433	11.5	.1
711	Performing arts, spectator sports, & related industries	6	2 308	713	256	9	7.9	.6
713	Amusement, gambling, & recreation industries	18	17 461	5 264	1 393	424	12.0	—
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	8 174	3 056	758	236	24.0	—
713940	Fitness & recreational sports centers	12	8 174	3 056	758	236	24.0	—
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
RICHARDSON, TX (COLLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
RICHARDSON, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	22	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	2 308	713	256	9	7.9	.6
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
RICHLAND HILLS, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RICHMOND, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
RIVER OAKS, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROBSTOWN, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROCKPORT, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ROCKWALL, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
ROSENBERG, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROUND ROCK, TX *								
71	Arts, entertainment, & recreation	12	4 113	1 594	403	111	60.7	15.1
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
ROUND ROCK, TX (WILLIAMSON COUNTY PART) *								
71	Arts, entertainment, & recreation	12	4 113	1 594	403	111	60.7	15.1
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
ROWLETT, TX *								
71	Arts, entertainment, & recreation	4	918	466	117	50	8.9	—

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							From administrative records ¹	Estimated ²
ROWLETT, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	4	918	466	117	50	8.9	—
RUSK, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SAGINAW, TX								
71	Arts, entertainment, & recreation	3	487	247	61	17	D	—
SAN ANGELO, TX								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
SAN ANTONIO, TX								
71	Arts, entertainment, & recreation	233	343 893	104 169	26 053	8 152	11.7	3.1
711	Performing arts, spectator sports, & related industries	61	D	D	D	g	D	D
7111	Performing arts companies	14	D	D	D	c	D	D
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	f	D	D
71121	Spectator sports	5	D	D	D	f	D	D
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	16	32 820	4 068	1 217	381	11.1	.2
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
71141	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
711410	Agents/managers for artists, athletes, & other public figures	10	6 147	1 488	273	43	63.4	.8
7115	Independent artists, writers, & performers	16	16 628	1 262	230	81	12.2	2.1
71151	Independent artists, writers, & performers	16	16 628	1 262	230	81	12.2	2.1
711510	Independent artists, writers, & performers	16	16 628	1 262	230	81	12.2	2.1
712	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
71211	Museums	5	D	D	D	b	D	D
712110	Museums	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	166	203 353	57 234	13 129	6 907	12.7	3.7
7131	Amusement parks & arcades	24	D	D	D	h	D	D
71311	Amusement & theme parks	4	D	D	D	h	D	D
713110	Amusement & theme parks	4	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
71312	Amusement arcades	20	D	D	D	e	D	D
713120	Amusement arcades	20	D	D	D	e	D	D
7132	Gambling industries	4	D	D	D	b	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	138	D	D	D	g	D	D
71391	Golf courses & country clubs	7	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	60	26 684	6 338	1 410	695	21.5	3.5
713940	Fitness & recreational sports centers	60	26 684	6 338	1 410	695	21.5	3.5
7139405	Roller skating rinks	8	D	D	D	b	D	D
71395	Bowling centers	11	8 170	2 694	721	273	10.7	29.8
713950	Bowling centers	11	8 170	2 694	721	273	10.7	29.8
71399	All other amusement & recreation industries	59	D	D	D	e	D	D
713990	All other amusement & recreation industries	59	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D
SAN BENITO, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SANGER, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SAN MARCOS, TX *								
71	Arts, entertainment, & recreation	10	2 857	790	151	72	63.2	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
SAN MARCOS, TX (HAYS COUNTY PART) *								
71	Arts, entertainment, & recreation	10	2 857	790	151	72	63.2	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
SAN SABA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SANSOM PARK, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SANTA FE, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCHERTZ, TX *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SCHERTZ, TX (COMAL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCHERTZ, TX (GUADALUPE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCHULENBURG, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SEABROOK, TX *								
71	Arts, entertainment, & recreation	7	2 155	656	117	30	59.4	18.4
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SEABROOK, TX (HARRIS COUNTY PART) *								
71	Arts, entertainment, & recreation	7	2 155	656	117	30	59.4	18.4
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SEAGOVILLE, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SEAGOVILLE, TX (DALLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SEALY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SEGUIN, TX								
71	Arts, entertainment, & recreation	5	1 262	343	78	37	39.0	.2
SHERMAN, TX								
71	Arts, entertainment, & recreation	10	1 793	451	91	60	39.5	25.0
713	Amusement, gambling, & recreation industries	10	1 793	451	91	60	39.5	25.0
SILSBEE, TX								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SINTON, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SLATON, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SNYDER, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTH HOUSTON, TX								
71	Arts, entertainment, & recreation	7	3 723	609	155	99	3.1	44.1
713	Amusement, gambling, & recreation industries	7	3 723	609	155	99	3.1	44.1
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
SOUTHLAKE, TX *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTHLAKE, TX (TARRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SPEARMAN, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRING VALLEY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
STAFFORD, TX *								
71	Arts, entertainment, & recreation	10	3 318	766	176	52	54.3	2.7
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
STAFFORD, TX (FORT BEND COUNTY PART) *								
71	Arts, entertainment, & recreation	10	3 318	766	176	52	54.3	2.7
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
STAMFORD, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STAMFORD, TX (JONES COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STANTON, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STEPHENVILLE, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SUGAR LAND, TX								
71	Arts, entertainment, & recreation	9	11 577	3 876	900	234	35.6	.2
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
SULPHUR SPRINGS, TX								
71	Arts, entertainment, & recreation	3	342	100	30	16	79.5	20.5
SWEETWATER, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TAFT, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TAYLOR, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TEMPLE, TX								
71	Arts, entertainment, & recreation	19	7 415	2 358	591	256	31.3	7.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
TERRELL, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TERRELL HILLS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TEXARKANA, TX								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
TEXAS CITY, TX *								
71	Arts, entertainment, & recreation	9	2 036	514	135	53	54.6	12.2
TEXAS CITY, TX (GALVESTON COUNTY PART) *								
71	Arts, entertainment, & recreation	9	2 036	514	135	53	54.6	12.2
THE COLONY, TX								
71	Arts, entertainment, & recreation	3	328	45	—	—	D	39.9
TOMBALL, TX *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
TOMBALL, TX (HARRIS COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
TROPHY CLUB, TX *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
	TROPHY CLUB, TX (DENTON COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
	TULIA, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	TYLER, TX							
71	Arts, entertainment, & recreation	23	33 299	6 243	1 410	386	11.1	.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
	UNIVERSAL CITY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	UNIVERSITY PARK, TX							
71	Arts, entertainment, & recreation	4	1 475	488	193	17	54.8	22.4
	UVALDE, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	VERNON, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	VICTORIA, TX							
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
	VIDOR, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WACO, TX							
71	Arts, entertainment, & recreation	29	18 904	6 686	969	431	23.3	3.6
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	4 545	903	215	114	21.2	9.7
713940	Fitness & recreational sports centers	9	4 545	903	215	114	21.2	9.7
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
	WATAUGA, TX							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71395	Bowling centers	1	D	D	D	b	D	D
713950	Bowling centers	1	D	D	D	b	D	D
	WAXAHACHIE, TX							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WEATHERFORD, TX								
71	Arts, entertainment, & recreation	4	887	277	71	41	94.4	—
WEBSTER, TX								
71	Arts, entertainment, & recreation	8	8 629	1 606	373	165	2.6	6.3
713	Amusement, gambling, & recreation industries	8	8 629	1 606	373	165	2.6	6.3
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	1 806	503	104	65	D	—
713990	All other amusement & recreation industries	3	1 806	503	104	65	D	—
WESLACO, TX								
71	Arts, entertainment, & recreation	5	411	71	13	12	3.9	90.0
WEST, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
WEST COLUMBIA, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST LAKE HILLS, TX								
71	Arts, entertainment, & recreation	9	6 792	2 138	404	165	7.5	.1
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
WEST UNIVERSITY PLACE, TX								
71	Arts, entertainment, & recreation	3	1 035	377	104	29	—	—
WHARTON, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WHITE OAK, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WHITE SETTLEMENT, TX								
71	Arts, entertainment, & recreation	3	339	127	34	76	48.1	51.9
WICHITA FALLS, TX *								
71	Arts, entertainment, & recreation	23	14 435	3 706	800	319	17.0	25.6
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
WILLIS, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILLOW PARK, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	WINDCREST, TX							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	WINNSBORO, TX *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WINNSBORO, TX (WOOD COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WOODVILLE, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WOODWAY, TX							
71	Arts, entertainment, & recreation	5	3 038	1 924	404	26	33.7	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
	WYLIE, TX *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	WYLIE, TX (COLLIN COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	YOAKUM, TX *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	YOAKUM, TX (LAVACA COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF ANDERSON COUNTY, TX							
71	Arts, entertainment, & recreation	3	202	83	10	4	62.4	37.6
	BALANCE OF ANGELINA COUNTY, TX							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
	BALANCE OF ARANSAS COUNTY, TX							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
	BALANCE OF ARCHER COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF ATASCOSA COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF AUSTIN COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BALANCE OF BANDERA COUNTY, TX							
71	Arts, entertainment, & recreation	8	2 612	729	172	42	23.5	9.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
	BALANCE OF BASTROP COUNTY, TX							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
	BALANCE OF BEE COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BELL COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BEXAR COUNTY, TX								
71	Arts, entertainment, & recreation	25	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	h	D	D
7131	Amusement parks & arcades	2	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	e	D	D
713940	Fitness & recreational sports centers	2	D	D	D	e	D	D
BALANCE OF BOWIE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BRAZORIA COUNTY, TX								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF BRAZOS COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF BREWSTER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF BRISCOE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BROWN COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF BURLESON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BURNET COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
BALANCE OF CALDWELL COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CALHOUN COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CAMERON COUNTY, TX								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CAMP COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CHAMBERS COUNTY, TX								
71	Arts, entertainment, & recreation	5	4 637	852	280	56	23.9	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
BALANCE OF CHEROKEE COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COCHRAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COKE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COLEMAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COLLIN COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF COLLINGSWORTH COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COLORADO COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF COMAL COUNTY, TX								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF COMANCHE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF COOKE COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CORYELL COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COTTLE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CROCKETT COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DALLAM COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF DALLAS COUNTY, TX							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF DAWSON COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF DELTA COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DENTON COUNTY, TX							
71	Arts, entertainment, & recreation	12	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
7112122	Auto racetrack operation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
	BALANCE OF DEWITT COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DONLEY COUNTY, TX							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF EASTLAND COUNTY, TX							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF ECTOR COUNTY, TX							
71	Arts, entertainment, & recreation	5	2 767	718	121	29	38.4	.3
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BALANCE OF ELLIS COUNTY, TX							
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
	BALANCE OF ERATH COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FALLS COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FANNIN COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FORT BEND COUNTY, TX							
71	Arts, entertainment, & recreation	16	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	f	D	D
7139	Other amusement & recreation services	12	D	D	D	f	D	D
71391	Golf courses & country clubs	8	D	D	D	f	D	D
713910	Golf courses & country clubs	8	D	D	D	f	D	D
	BALANCE OF FRANKLIN COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF GAINES COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF GALVESTON COUNTY, TX								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71393	Marinas	6	D	D	D	a	D	D
713930	Marinas	6	D	D	D	a	D	D
BALANCE OF GILLESPIE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GOLIAD COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GONZALES COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GRAY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GRAYSON COUNTY, TX								
71	Arts, entertainment, & recreation	12	14 845	3 901	890	198	13.5	6.4
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71393	Marinas	8	D	D	D	c	D	D
713930	Marinas	8	D	D	D	c	D	D
BALANCE OF GREGG COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF GRIMES COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
BALANCE OF GUADALUPE COUNTY, TX								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BALANCE OF HALL COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HANSFORD COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HARDIN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HARRIS COUNTY, TX								
71	Arts, entertainment, & recreation	130	118 627	30 334	6 883	2 311	13.2	4.7
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers	7	D	D	D	b	D	D
71151	Independent artists, writers, & performers	7	D	D	D	b	D	D
711510	Independent artists, writers, & performers	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	111	D	D	D	g	D	D
7131	Amusement parks & arcades	7	D	D	D	c	D	D
71311	Amusement & theme parks	3	D	D	D	c	D	D
713110	Amusement & theme parks	3	D	D	D	c	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7139	Other amusement & recreation services	102	D	D	D	g	D	D
71391	Golf courses & country clubs	20	D	D	D	f	D	D
713910	Golf courses & country clubs	20	D	D	D	f	D	D
71394	Fitness & recreational sports centers	40	24 460	8 201	1 975	788	18.9	7.4
713940	Fitness & recreational sports centers	40	24 460	8 201	1 975	788	18.9	7.4
7139405	Roller skating rinks	6	1 712	317	58	56	32.0	.4
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	31	D	D	D	c	D	D
713990	All other amusement & recreation industries	31	D	D	D	c	D	D
BALANCE OF HARRISON COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HAYS COUNTY, TX								
71	Arts, entertainment, & recreation	6	2 413	758	182	74	29.3	-
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF HENDERSON COUNTY, TX								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF HIDALGO COUNTY, TX								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D
BALANCE OF HILL COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
BALANCE OF HOOD COUNTY, TX								
71	Arts, entertainment, & recreation	8	2 846	605	112	40	47.5	43.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF HOUSTON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HOWARD COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF HUDSPETH COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HUNT COUNTY, TX								
71	Arts, entertainment, & recreation	5	1 721	481	92	30	80.1	19.9

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HUTCHINSON COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF JASPER COUNTY, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF JEFFERSON COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF JIM WELLS COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF JOHNSON COUNTY, TX								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF KARNES COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF KAUFMAN COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF KENDALL COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF KENT COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF KERR COUNTY, TX								
71	Arts, entertainment, & recreation	10	2 400	843	179	28	23.8	16.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
BALANCE OF KIMBLE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF KINNEY COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
BALANCE OF KLEBERG COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF KNOX COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LAMAR COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LAMB COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LA SALLE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LEE COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF LEON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
BALANCE OF LIMESTONE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LIPSCOMB COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LIVE OAK COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LLANO COUNTY, TX								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	e	D	D
713910	Golf courses & country clubs	3	D	D	D	e	D	D
BALANCE OF LUBBOCK COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF MCLENNAN COUNTY, TX								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF MARION COUNTY, TX								
71	Arts, entertainment, & recreation	7	1 013	274	41	19	39.5	33.0
BALANCE OF MATAGORDA COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MAVERICK COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	c	D	D
BALANCE OF MEDINA COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF MIDLAND COUNTY, TX								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF MILAM COUNTY, TX								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF MONTAGUE COUNTY, TX								
71	Arts, entertainment, & recreation	4	440	118	25	15	17.0	6.8

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MONTGOMERY COUNTY, TX								
71	Arts, entertainment, & recreation	40	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71391	Golf courses & country clubs	4	12 925	4 047	886	289	2.0	—
713910	Golf courses & country clubs	4	12 925	4 047	886	289	2.0	—
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	b	D	D
BALANCE OF NACOGDOCHES COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF NUECES COUNTY, TX								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
BALANCE OF OCHILTREE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF PALO PINTO COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF PANOLA COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PARKER COUNTY, TX								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BALANCE OF PARMER COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF POLK COUNTY, TX								
71	Arts, entertainment, & recreation	4	444	71	18	11	77.5	—
BALANCE OF POTTER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RAINS COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RANDALL COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF REAGAN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF RED RIVER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF REFUGIO COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF ROCKWALL COUNTY, TX							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BALANCE OF RUNNELS COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF RUSK COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SABINE COUNTY, TX							
71	Arts, entertainment, & recreation	4	530	138	30	14	100.0	—
	BALANCE OF SAN AUGUSTINE COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SAN JACINTO COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SAN PATRICIO COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SAN SABA COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SCURRY COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BALANCE OF SHACKELFORD COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SHELBY COUNTY, TX							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SMITH COUNTY, TX							
71	Arts, entertainment, & recreation	16	4 214	1 166	248	92	34.4	1.9
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
	BALANCE OF STARR COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF STERLING COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SUTTON COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BALANCE OF SWISHER COUNTY, TX							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF TARRANT COUNTY, TX							
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
	BALANCE OF TAYLOR COUNTY, TX							
71	Arts, entertainment, & recreation	4	343	92	17	7	100.0	—

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF TITUS COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TOM GREEN COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TRAVIS COUNTY, TX								
71	Arts, entertainment, & recreation	53	66 326	14 520	3 162	920	10.6	4.3
711	Performing arts, spectator sports, & related industries	19	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	30	D	D	D	f	D	D
71391	Golf courses & country clubs	14	D	D	D	f	D	D
713910	Golf courses & country clubs	14	D	D	D	f	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
BALANCE OF TRINITY COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF UPSHUR COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF UVALDE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF VAL VERDE COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF VAN ZANDT COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF VICTORIA COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WALKER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WALLER COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WEBB COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WHARTON COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WICHITA COUNTY, TX								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WILBARGER COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WILLIAMSON COUNTY, TX								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
BALANCE OF WILSON COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WISE COUNTY, TX								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
BALANCE OF WOOD COUNTY, TX								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF ZAPATA COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ZAVALA COUNTY, TX								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

TEXAS

Abernathy is in Hale and Lubbock Counties.

Abilene is in Jones and Taylor Counties.

Amarillo is in Potter and Randall Counties.

Aransas Pass is in Aransas, Nueces, and San Patricio Counties.

Austin is in Travis and Williamson Counties.

Azle is in Parker and Tarrant Counties.

Baytown is in Chambers and Harris Counties.

Burleson is in Johnson and Tarrant Counties.

Carrollton is in Collin, Dallas, and Denton Counties.

Cedar Hill is in Dallas and Ellis Counties.

Cedar Park is in Travis and Williamson Counties.

Coppell is in Dallas and Denton Counties.

Copperas Cove is in Coryell and Lampasas Counties.

Corpus Christi is in Kleberg, Nueces, and San Patricio Counties.

Crowley is in Johnson and Tarrant Counties.

Dalhart is in Dallam and Hartley Counties.

Dallas is in Collin, Dallas, Denton, Kaufman, and Rockwall Counties.

Denver City is in Gaines and Yoakum Counties; it annexed into Gaines County in December 1991, but this change was not submitted to the Census Bureau until October 1992.

Fair Oaks Ranch is in Bexar, Comal, and Kendall Counties.

Flower Mound is in Dallas, Denton, and Tarrant Counties.

Fort Worth is in Denton and Tarrant Counties.

Friendswood is in Galveston and Harris Counties.

Frisco is in Collin and Denton Counties.

Garland is in Collin, Dallas, and Rockwall Counties.

Gladewater is in Gregg and Upshur Counties.

Glenn Heights is in Dallas and Ellis Counties.

Grand Prairie is in Dallas, Ellis, and Tarrant Counties.

Grapevine is in Dallas, Denton, and Tarrant Counties.

Hamlin is in Fisher and Jones Counties.

Houston is in Fort Bend, Harris, and Montgomery Counties.

Katy is in Fort Bend, Harris, and Waller Counties.

Kilgore is in Gregg and Rusk Counties.

League City is in Galveston and Harris Counties.

Leander is in Travis and Williamson Counties.

Lewisville is in Dallas and Denton Counties.

Longview is in Gregg and Harrison Counties.

Lytle is in Atascosa, Bexar, and Medina Counties.

McGregor is in Coryell and McLennan Counties; it annexed into Coryell County in November 1996.

Mansfield is in Ellis, Johnson, and Tarrant Counties.

Midland is in Martin and Midland Counties.

Mineral Wells is in Palo Pinto and Parker Counties.

Missouri City is in Fort Bend and Harris Counties.

Monahans is in Ward and Winkler Counties.

New Braunfels is in Comal and Guadalupe Counties.

Odessa is in Ector and Midland Counties.

Ovilla is in Dallas and Ellis Counties.

Pearland is in Brazoria and Harris Counties.

Plano is in Collin and Denton Counties.

Portland is in Nueces and San Patricio Counties.

Progreso was incorporated in November 1991, but this change was not submitted to the Census Bureau until September 1992.

Richardson is in Collin and Dallas Counties.

Rio Grande City was incorporated in May 1993.

Round Rock is in Travis and Williamson Counties.

Rowlett is in Dallas and Rockwall Counties.

Royse City is in Collin and Rockwall Counties.

Sachse is in Collin and Dallas Counties.

San Diego is in Duval and Jim Wells Counties.

San Marcos is in Caldwell and Hays Counties.

Schertz is in Bexar, Comal, and Guadalupe Counties.

Seabrook is in Chambers, Galveston, and Harris Counties.

Seagoville is in Dallas and Kaufman Counties.

Southlake is in Denton and Tarrant Counties.

Stafford is in Fort Bend and Harris Counties.

Stamford is in Haskell and Jones Counties.

Texas City is in Chambers and Galveston Counties; it annexed into Chambers County in October 1992.

Tomball is in Harris and Montgomery Counties.

Trophy Club is in Denton and Tarrant Counties.

Wichita Falls is in Wichita County; it detached from Archer County in October 1996.

Winnsboro is in Franklin and Wood Counties.

Wylie is in Collin, Dallas, and Rockwall Counties.

Yoakum is in DeWitt and Lavaca Counties.

Appendix E. Metropolitan Areas

TEXAS

Abilene, TX MSA

Taylor County, TX

Amarillo, TX MSA

Potter County, TX

Randall County, TX

Austin—San Marcos, TX MSA

Bastrop County, TX

Caldwell County, TX

Hays County, TX

Travis County, TX

Williamson County, TX

Beaumont—Port Arthur, TX MSA

Hardin County, TX

Jefferson County, TX

Orange County, TX

Brazoria, TX PMSA

Brazoria County, TX

Brownsville—Harlingen—San Benito, TX MSA

Cameron County, TX

Bryan—College Station, TX MSA

Brazos County, TX

Corpus Christi, TX MSA

Nueces County, TX

San Patricio County, TX

Dallas, TX PMSA

Collin County, TX

Dallas County, TX

Denton County, TX

Ellis County, TX

Henderson County, TX

Hunt County, TX

Kaufman County, TX

Rockwall County, TX

Dallas—Fort Worth, TX CMSA

Dallas, TX PMSA

Collin County, TX

Dallas County, TX

Denton County, TX

Ellis County, TX

Henderson County, TX

Hunt County, TX

Kaufman County, TX

Rockwall County, TX

Fort Worth—Arlington, TX PMSA

Hood County, TX

Johnson County, TX

Parker County, TX

Tarrant County, TX

El Paso, TX MSA

El Paso County, TX

Fort Worth—Arlington, TX PMSA

Hood County, TX

Johnson County, TX

Parker County, TX

Tarrant County, TX

Galveston—Texas City, TX PMSA

Galveston County, TX

Houston, TX PMSA

Chambers County, TX

Fort Bend County, TX

Harris County, TX

Liberty County, TX

Montgomery County, TX

Waller County, TX

Houston—Galveston—Brazoria, TX CMSA

Brazoria, TX PMSA

Brazoria County, TX

Galveston—Texas City, TX PMSA

Galveston County, TX

Houston, TX PMSA

Chambers County, TX

Fort Bend County, TX

Harris County, TX

Liberty County, TX

Montgomery County, TX

Waller County, TX

Killeen—Temple, TX MSA

Bell County, TX

Coryell County, TX

Laredo, TX MSA

Webb County, TX

Longview—Marshall, TX MSA

Gregg County, TX

Harrison County, TX

Upshur County, TX

Lubbock, TX MSA

Lubbock County, TX

McAllen—Edinburg—Mission, TX MSA

Hidalgo County, TX

Odessa—Midland, TX MSA

Ector County, TX

Midland County, TX

San Angelo, TX MSA

Tom Green County, TX

San Antonio, TX MSA

Bexar County, TX

Comal County, TX

Guadalupe County, TX

Wilson County, TX

Sherman—Denison, TX MSA

Grayson County, TX

Texarkana, TX—Texarkana, AR MSA

Miller County, AR

Bowie County, TX

Tyler, TX MSA

Smith County, TX

Victoria, TX MSA

Victoria County, TX

Waco, TX MSA

McLennan County, TX

Wichita Falls, TX MSA

Archer County, TX

Wichita County, TX

Utah

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U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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1997 Economic Census
Arts, Entertainment, and Recreation
Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UTAH								
71	Arts, entertainment, & recreation	480	412 404	137 696	38 351	9 444	13.9	2.5
711	Performing arts, spectator sports, & related industries	120	160 322	63 106	17 423	1 792	7.6	1.1
7111	Performing arts companies	30	D	D	D	c	D	D
71111	Theater companies & dinner theaters	10	2 647	855	205	86	6.7	8.0
711110	Theater companies & dinner theaters	10	2 647	855	205	86	6.7	8.0
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	8	D	D	D	b	D	D
7111103	Dinner theaters	1	D	D	D	a	D	D
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	13	1 439	283	43	30	38.6	32.6
711130	Musical groups & artists	13	1 439	283	43	30	38.6	32.6
7111301	Symphony orchestras & chamber music organizations	3	435	122	18	5	D	56.3
7111309	Other music groups & artists	10	1 004	161	25	25	50.3	22.3
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111901	Circuses	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
7112112	Baseball clubs	2	D	D	D	b	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	14	50 745	11 838	2 854	1 161	1.4	.2
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	7	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	7	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	7	D	D	D	a	D	D
7115	Independent artists, writers, & performers	62	19 581	4 803	922	186	44.3	1.3
71151	Independent artists, writers, & performers	62	19 581	4 803	922	186	44.3	1.3
711510	Independent artists, writers, & performers	62	19 581	4 803	922	186	44.3	1.3
712	Museums, historical sites, & similar institutions	4	2 910	1 132	226	93	50.2	-
7121	Museums, historical sites, & similar institutions	4	2 910	1 132	226	93	50.2	-
71211	Museums	3	D	D	D	b	D	D
712110	Museums	3	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	356	249 172	73 458	20 702	7 559	17.5	3.4
7131	Amusement parks & arcades	25	28 166	9 482	1 347	847	.1	.7
71311	Amusement & theme parks	7	24 149	8 428	1 069	680	-	-
713110	Amusement & theme parks	7	24 149	8 428	1 069	680	-	-
7131101	Waterparks	3	D	D	D	e	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	e	D	D
71312	Amusement arcades	18	4 017	1 054	278	167	.8	4.7
713120	Amusement arcades	18	4 017	1 054	278	167	.8	4.7
7139	Other amusement & recreation services	331	221 006	63 976	19 355	6 712	19.7	3.8
71391	Golf courses & country clubs	42	22 705	7 833	1 110	406	28.0	1.0
713910	Golf courses & country clubs	42	22 705	7 833	1 110	406	28.0	1.0
71392	Skiing facilities	10	82 244	23 115	11 368	2 914	2.6	-
713920	Skiing facilities	10	82 244	23 115	11 368	2 914	2.6	-
71393	Marinas	10	5 495	1 186	138	41	53.3	.9
713930	Marinas	10	5 495	1 186	138	41	53.3	.9
71394	Fitness & recreational sports centers	110	38 335	12 380	2 937	1 942	30.7	6.5
713940	Fitness & recreational sports centers	110	38 335	12 380	2 937	1 942	30.7	6.5
7139405	Roller skating rinks	8	2 079	621	156	104	20.6	2.1
71395	Bowling centers	37	16 025	4 925	1 325	698	46.6	2.2
713950	Bowling centers	37	16 025	4 925	1 325	698	46.6	2.2
71399	All other amusement & recreation industries	122	56 202	14 537	2 477	711	23.1	9.3
713990	All other amusement & recreation industries	122	56 202	14 537	2 477	711	23.1	9.3
7139901	Dance studios & halls	7	1 785	270	78	60	38.8	7.6
7139902	Concession operators of amusement devices & rides	12	10 646	3 466	282	145	6.7	.3
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	16	10 355	2 023	498	127	10.7	2.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
UTAH									
71	Arts, entertainment, & recreation	80	78 501	72 322	28 453	5 706	1 628	8.7	1.6
711	Performing arts, spectator sports, & related industries	24	34 497	30 903	12 420	2 547	602	4.3	.2
7111	Performing arts companies	16	26 266	23 181	10 150	2 252	530	2.1	.3
71111	Theater companies & dinner theaters	8	6 923	6 196	1 818	353	140	5.9	—
711110	Theater companies & dinner theaters	8	6 923	6 196	1 818	353	140	5.9	—
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	6	D	D	D	D	c	D	D
71112	Dance companies	5	D	D	D	D	c	D	D
711120	Dance companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
71119	Other performing arts companies	1	D	D	D	D	c	D	D
711190	Other performing arts companies	1	D	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	8	8 231	7 722	2 270	295	72	11.6	—
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	15	16 477	14 403	4 536	937	270	5.2	.3
7121	Museums, historical sites, & similar institutions	15	16 477	14 403	4 536	937	270	5.2	.3
71211	Museums	10	D	D	D	D	b	D	D
712110	Museums	10	D	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	41	27 527	27 016	11 497	2 222	756	16.3	4.2
7139	Other amusement & recreation services	41	27 527	27 016	11 497	2 222	756	16.3	4.2
71391	Golf courses & country clubs	10	17 432	17 676	8 084	1 472	492	5.2	1.7
713910	Golf courses & country clubs	10	17 432	17 676	8 084	1 472	492	5.2	1.7
71394	Fitness & recreational sports centers	12	4 145	3 868	1 791	398	150	7.0	1.4
713940	Fitness & recreational sports centers	12	4 145	3 868	1 791	398	150	7.0	1.4
71399	All other amusement & recreation industries	19	5 950	5 472	1 622	352	114	55.1	13.4
713990	All other amusement & recreation industries	19	5 950	5 472	1 622	352	114	55.1	13.4

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FLAGSTAFF, AZ—UT MSA								
71	Arts, entertainment, & recreation	72	84 446	15 555	2 904	1 131	10.2	1.5
711	Performing arts, spectator sports, & related industries	9	2 004	477	138	41	45.1	24.0
712	Museums, historical sites, & similar institutions	4	1 530	195	32	13	100.0	—
7121	Museums, historical sites, & similar institutions	4	1 530	195	32	13	100.0	—
713	Amusement, gambling, & recreation industries	59	80 912	14 883	2 734	1 077	7.6	1.0
7139	Other amusement & recreation services	58	D	D	D	g	D	D
71391	Golf courses & country clubs	5	7 420	2 189	304	82	2.0	2.1
713910	Golf courses & country clubs	5	7 420	2 189	304	82	2.0	2.1
71393	Marinas	22	D	D	D	e	D	D
713930	Marinas	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
PROVO—OREM, UT MSA								
71	Arts, entertainment, & recreation	65	27 723	7 912	1 465	980	37.4	5.3
711	Performing arts, spectator sports, & related industries	24	9 676	2 041	360	111	17.0	8.8
7115	Independent artists, writers, & performers	16	6 258	1 424	266	53	21.3	2.0
71151	Independent artists, writers, & performers	16	6 258	1 424	266	53	21.3	2.0
711510	Independent artists, writers, & performers	16	6 258	1 424	266	53	21.3	2.0
713	Amusement, gambling, & recreation industries	41	18 047	5 871	1 105	869	48.4	3.4
7139	Other amusement & recreation services	38	D	D	D	f	D	D
71394	Fitness & recreational sports centers	13	5 169	1 665	429	264	35.6	9.7
713940	Fitness & recreational sports centers	13	5 169	1 665	429	264	35.6	9.7
71399	All other amusement & recreation industries	13	3 422	773	132	70	62.3	1.7
713990	All other amusement & recreation industries	13	3 422	773	132	70	62.3	1.7
SALT LAKE CITY—OGDEN, UT MSA								
71	Arts, entertainment, & recreation	272	272 102	98 415	25 310	4 947	10.9	2.6
711	Performing arts, spectator sports, & related industries	77	146 685	60 006	16 894	1 647	5.4	.6
7111	Performing arts companies	24	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	b	D	D
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
71119	Other performing arts companies	3	D	D	D	b	D	D
711190	Other performing arts companies	3	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	9	48 271	11 498	2 773	1 127	.8	.2
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers	32	10 576	2 625	541	113	52.2	.9
71151	Independent artists, writers, & performers	32	10 576	2 625	541	113	52.2	.9
711510	Independent artists, writers, & performers	32	10 576	2 625	541	113	52.2	.9
713	Amusement, gambling, & recreation industries	194	D	D	D	h	D	D
7131	Amusement parks & arcades	19	D	D	D	e	D	D
71311	Amusement & theme parks	5	D	D	D	e	D	D
713110	Amusement & theme parks	5	D	D	D	e	D	D
7139	Other amusement & recreation services	175	D	D	D	h	D	D
71391	Golf courses & country clubs	22	12 816	4 269	648	241	24.1	1.6
713910	Golf courses & country clubs	22	12 816	4 269	648	241	24.1	1.6
71394	Fitness & recreational sports centers	69	26 136	8 208	1 960	1 192	28.9	7.1
713940	Fitness & recreational sports centers	69	26 136	8 208	1 960	1 192	28.9	7.1
71395	Bowling centers	19	10 718	3 546	964	473	33.0	1.7
713950	Bowling centers	19	10 718	3 546	964	473	33.0	1.7
71399	All other amusement & recreation industries	60	D	D	D	e	D	D
713990	All other amusement & recreation industries	60	D	D	D	e	D	D
7139901	Dance studios & halls	4	1 518	240	69	53	37.0	—
7139902	Concession operators of amusement devices & rides	6	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	9 084	1 703	423	89	.8	2.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE UTAH METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	138	109 146	30 785	11 531	3 469	15.4	1.7
711	Performing arts, spectator sports, & related industries	19	3 961	1 059	169	34	65.9	.8
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	116	D	D	D	h	D	D
7139	Other amusement & recreation services	113	D	D	D	h	D	D
71391	Golf courses & country clubs	16	D	D	D	b	D	D
713910	Golf courses & country clubs	16	D	D	D	b	D	D
71392	Skiing facilities	8	D	D	D	g	D	D
713920	Skiing facilities	8	D	D	D	g	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	28	7 030	2 507	548	486	33.6	2.0
713940	Fitness & recreational sports centers	28	7 030	2 507	548	486	33.6	2.0
71395	Bowling centers	12	3 219	816	204	134	74.6	5.5
713950	Bowling centers	12	3 219	816	204	134	74.6	5.5
71399	All other amusement & recreation industries	46	D	D	D	c	D	D
713990	All other amusement & recreation industries	46	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FLAGSTAFF, AZ-UT MSA									
71	Arts, entertainment, & recreation	16	12 551	11 790	3 524	787	258	9.1	2.2
712	Museums, historical sites, & similar institutions	6	9 772	9 045	2 669	578	124	2.5	2.2
7121	Museums, historical sites, & similar institutions	6	9 772	9 045	2 669	578	124	2.5	2.2
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	D	b	D	D
PROVO-OREM, UT MSA									
71	Arts, entertainment, & recreation	5	4 494	4 075	1 190	226	196	3.1	-
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SALT LAKE CITY—OGDEN, UT MSA									
71	Arts, entertainment, & recreation	51	57 951	53 001	22 108	4 560	1 143	5.9	.3
711	Performing arts, spectator sports, & related industries	15	28 720	25 140	10 678	2 319	393	4.4	—
7111	Performing arts companies	9	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
71112	Dance companies	3	D	D	D	D	c	D	D
711120	Dance companies	3	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	6	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	D	f	D	D
7139	Other amusement & recreation services	27	D	D	D	D	f	D	D
71391	Golf courses & country clubs	6	12 852	13 110	5 980	1 067	376	—	—
713910	Golf courses & country clubs	6	12 852	13 110	5 980	1 067	376	—	—
71394	Fitness & recreational sports centers	10	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	2 987	2 675	853	180	64	33.4	3.9
713990	All other amusement & recreation industries	11	2 987	2 675	853	180	64	33.4	3.9
AREA OUTSIDE UTAH METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	23	D	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	2 963	2 797	769	172	50	77.1	22.9
713990	All other amusement & recreation industries	8	2 963	2 797	769	172	50	77.1	22.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEAVER COUNTY, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOX ELDER COUNTY, UT								
71	Arts, entertainment, & recreation	5	529	142	24	38	65.2	16.4
CACHE COUNTY, UT								
71	Arts, entertainment, & recreation	20	6 380	2 321	577	301	30.0	1.0
713	Amusement, gambling, & recreation industries	14	5 029	1 799	514	283	19.6	1.2
7139	Other amusement & recreation services	14	5 029	1 799	514	283	19.6	1.2
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARBON COUNTY, UT								
71	Arts, entertainment, & recreation	5	476	100	21	25	71.2	7.4
DAGGETT COUNTY, UT								
71	Arts, entertainment, & recreation	3	1 458	293	4	1	—	—
DAVIS COUNTY, UT								
71	Arts, entertainment, & recreation	37	35 445	12 040	1 579	609	6.1	2.0
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	f	D	D
7131	Amusement parks & arcades	7	D	D	D	e	D	D
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	c	D	D
713990	All other amusement & recreation industries	5	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	b	D	D
DUCHESNE COUNTY, UT								
71	Arts, entertainment, & recreation	5	819	191	25	24	—	68.3
EMERY COUNTY, UT								
71	Arts, entertainment, & recreation	3	911	338	51	45	D	24.3
GARFIELD COUNTY, UT								
71	Arts, entertainment, & recreation	4	1 049	333	14	12	83.6	—
GRAND COUNTY, UT								
71	Arts, entertainment, & recreation	14	6 379	1 240	149	63	19.5	2.4
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	3 903	685	70	27	26.2	—
713990	All other amusement & recreation industries	9	3 903	685	70	27	26.2	—
IRON COUNTY, UT								
71	Arts, entertainment, & recreation	7	1 527	495	118	57	58.9	8.9
KANE COUNTY, UT								
71	Arts, entertainment, & recreation	5	3 433	584	45	48	9.1	—
713	Amusement, gambling, & recreation industries	5	3 433	584	45	48	9.1	—
7139	Other amusement & recreation services	5	3 433	584	45	48	9.1	—
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
MORGAN COUNTY, UT								
71	Arts, entertainment, & recreation	4	759	125	—	—	43.0	—
RICH COUNTY, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SALT LAKE COUNTY, UT								
71	Arts, entertainment, & recreation	193	219 591	80 714	22 452	3 494	11.4	2.7
711	Performing arts, spectator sports, & related industries	65	143 025	58 949	16 639	1 550	5.0	.6
7111	Performing arts companies	20	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
711211	Sports teams & clubs	3	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers	26	8 028	1 830	348	88	68.0	1.2
71151	Independent artists, writers, & performers	26	8 028	1 830	348	88	68.0	1.2
711510	Independent artists, writers, & performers	26	8 028	1 830	348	88	68.0	1.2
713	Amusement, gambling, & recreation industries	127	D	D	D	g	D	D
7131	Amusement parks & arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	117	D	D	D	g	D	D
71391	Golf courses & country clubs	9	D	D	D	c	D	D
713910	Golf courses & country clubs	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	46	18 783	5 504	1 303	673	33.2	5.9
713940	Fitness & recreational sports centers	46	18 783	5 504	1 303	673	33.2	5.9
71395	Bowling centers	11	D	D	D	e	D	D
713950	Bowling centers	11	D	D	D	e	D	D
71399	All other amusement & recreation industries	49	D	D	D	e	D	D
713990	All other amusement & recreation industries	49	D	D	D	e	D	D
7139901	Dance studios & halls	4	1 518	240	69	53	37.0	-
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	D	D	D	b	D	D
SAN JUAN COUNTY, UT								
71	Arts, entertainment, & recreation	5	2 899	895	95	35	93.1	6.9
713	Amusement, gambling, & recreation industries	5	2 899	895	95	35	93.1	6.9
7139	Other amusement & recreation services	5	2 899	895	95	35	93.1	6.9
SANPETE COUNTY, UT								
71	Arts, entertainment, & recreation	4	735	179	39	23	79.2	20.8
SEVIER COUNTY, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SUMMIT COUNTY, UT								
71	Arts, entertainment, & recreation	17	71 779	20 476	9 776	2 508	4.1	.1
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	70 033	19 576	9 588	2 439	3.8	.1
7139	Other amusement & recreation services	13	70 033	19 576	9 588	2 439	3.8	.1
71392	Skiing facilities	5	D	D	D	g	D	D
713920	Skiing facilities	5	D	D	D	g	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
TOOELE COUNTY, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
UINTAH COUNTY, UT								
71	Arts, entertainment, & recreation	12	3 349	1 020	149	72	28.8	6.6
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UTAH COUNTY, UT								
71	Arts, entertainment, & recreation	65	27 723	7 912	1 465	980	37.4	5.3
711	Performing arts, spectator sports, & related industries	24	9 676	2 041	360	111	17.0	8.8
7115	Independent artists, writers, & performers	16	6 258	1 424	266	53	21.3	2.0
71151	Independent artists, writers, & performers	16	6 258	1 424	266	53	21.3	2.0
711510	Independent artists, writers, & performers	16	6 258	1 424	266	53	21.3	2.0
713	Amusement, gambling, & recreation industries	41	18 047	5 871	1 105	869	48.4	3.4
7139	Other amusement & recreation services	38	D	D	D	f	D	D
71394	Fitness & recreational sports centers	13	5 169	1 665	429	264	35.6	9.7
713940	Fitness & recreational sports centers	13	5 169	1 665	429	264	35.6	9.7
71399	All other amusement & recreation industries	13	3 422	773	132	70	62.3	1.7
713990	All other amusement & recreation industries	13	3 422	773	132	70	62.3	1.7
WASATCH COUNTY, UT								
71	Arts, entertainment, & recreation	4	2 620	657	140	46	10.5	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WASHINGTON COUNTY, UT								
71	Arts, entertainment, & recreation	21	6 231	1 613	293	200	46.8	—
713	Amusement, gambling, & recreation industries	17	4 611	1 339	254	177	28.2	—
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 412	452	77	89	27.2	—
713940	Fitness & recreational sports centers	7	1 412	452	77	89	27.2	—
WEBER COUNTY, UT								
71	Arts, entertainment, & recreation	42	17 066	5 661	1 279	844	15.3	2.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	39	D	D	D	f	D	D
7139	Other amusement & recreation services	37	D	D	D	f	D	D
71394	Fitness & recreational sports centers	15	D	D	D	e	D	D
713940	Fitness & recreational sports centers	15	D	D	D	e	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AMERICAN FORK, UT								
71	Arts, entertainment, & recreation	5	1 211	320	78	49	95.9	4.1
BOUNTIFUL, UT								
71	Arts, entertainment, & recreation	10	2 730	872	220	98	36.0	1.1
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BRIGHAM CITY, UT								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CEDAR CITY, UT								
71	Arts, entertainment, & recreation	7	1 527	495	118	57	58.9	8.9
CENTERVILLE, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEARFIELD, UT								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
DRAPER, UT *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DRAPER, UT (SALT LAKE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EPHRAIM, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FARMINGTON, UT								
71	Arts, entertainment, & recreation	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	e	D	D
7131	Amusement parks & arcades	1	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	b	D	D
HARRISVILLE, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HEBER, UT								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HIGHLAND, UT								
71	Arts, entertainment, & recreation	5	1 948	464	88	14	39.7	—
711	Performing arts, spectator sports, & related industries	5	1 948	464	88	14	39.7	—
KANAB, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KAYSVILLE, UT								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
LAYTON, UT								
71	Arts, entertainment, & recreation	7	2 766	857	193	79	7.2	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LINDON, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LOGAN, UT								
71	Arts, entertainment, & recreation	13	4 335	1 784	339	190	34.4	1.0
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
MIDVALE, UT								
71	Arts, entertainment, & recreation	6	4 301	990	251	120	10.5	—
713	Amusement, gambling, & recreation industries	6	4 301	990	251	120	10.5	—
7139	Other amusement & recreation services	6	4 301	990	251	120	10.5	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MOAB, UT								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
MURRAY, UT								
71	Arts, entertainment, & recreation	15	2 975	792	150	64	30.4	11.6
713	Amusement, gambling, & recreation industries	11	2 580	720	136	52	32.6	8.0
7139	Other amusement & recreation services	10	D	D	D	b	D	D
NORTH LOGAN, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTH OGDEN, UT								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NORTH SALT LAKE, UT								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
OGDEN, UT								
71	Arts, entertainment, & recreation	24	9 488	3 176	725	471	18.7	4.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	4 489	1 700	406	318	8.4	4.8
713940	Fitness & recreational sports centers	10	4 489	1 700	406	318	8.4	4.8
OREM, UT								
71	Arts, entertainment, & recreation	24	7 860	2 274	441	258	26.6	14.9
711	Performing arts, spectator sports, & related industries	9	1 660	504	57	41	6.6	51.6
713	Amusement, gambling, & recreation industries	15	6 200	1 770	384	217	32.0	5.0
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
PARK CITY, UT *								
71	Arts, entertainment, & recreation	10	D	D	D	g	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
7139	Other amusement & recreation services	9	D	D	D	g	D	D
71392	Skiing facilities	4	D	D	D	g	D	D
713920	Skiing facilities	4	D	D	D	g	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
PARK CITY, UT (SUMMIT COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	g	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
7139	Other amusement & recreation services	9	D	D	D	g	D	D
71392	Skiing facilities	4	D	D	D	g	D	D
713920	Skiing facilities	4	D	D	D	g	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
PAYSON, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PLEASANT GROVE, UT								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PLEASANT VIEW, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PRICE, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PROVIDENCE, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PROVO, UT								
71	Arts, entertainment, & recreation	21	11 792	4 383	748	609	45.8	2.1
711	Performing arts, spectator sports, & related industries	5	2 005	701	128	17	22.0	—
713	Amusement, gambling, & recreation industries	16	9 787	3 682	620	592	50.6	2.5
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
RIVERDALE, UT								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
ROOSEVELT, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROY, UT								
71	Arts, entertainment, & recreation	5	1 387	437	100	81	27.5	—
ST. GEORGE, UT								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	4 611	1 339	254	177	28.2	—
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 412	452	77	89	27.2	—
713940	Fitness & recreational sports centers	7	1 412	452	77	89	27.2	—
SALT LAKE CITY, UT								
71	Arts, entertainment, & recreation	71	150 353	60 577	16 980	1 709	7.3	1.5
711	Performing arts, spectator sports, & related industries	36	130 748	55 965	15 982	1 330	5.0	.4
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711211	Sports teams & clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	47 881	11 324	2 731	1 115	—	.1
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	16	D	D	D	b	D	D
71151	Independent artists, writers, & performers	16	D	D	D	b	D	D
711510	Independent artists, writers, & performers	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	15	6 193	1 961	480	230	22.0	—
713940	Fitness & recreational sports centers	15	6 193	1 961	480	230	22.0	—
71399	All other amusement & recreation industries	15	11 059	2 094	397	109	18.9	14.2
713990	All other amusement & recreation industries	15	11 059	2 094	397	109	18.9	14.2
7139901	Dance studios & halls	4	1 518	240	69	53	37.0	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	6 412	1 075	273	45	—	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SANDY, UT								
71	Arts, entertainment, & recreation	20	9 542	2 615	609	263	35.8	20.9
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	2 751	713	155	116	63.8	12.4
713940	Fitness & recreational sports centers	7	2 751	713	155	116	63.8	12.4
71399	All other amusement & recreation industries	5	2 779	481	119	35	42.5	57.5
713990	All other amusement & recreation industries	5	2 779	481	119	35	42.5	57.5
SMITHFIELD, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTH JORDAN, UT								
71	Arts, entertainment, & recreation	3	2 395	613	98	47	D	—
713	Amusement, gambling, & recreation industries	3	2 395	613	98	47	D	—
7139	Other amusement & recreation services	3	2 395	613	98	47	D	—
SOUTH OGDEN, UT								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SOUTH SALT LAKE, UT								
71	Arts, entertainment, & recreation	6	3 588	1 204	306	155	52.5	—
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
SPANISH FORK, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SPRINGVILLE, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
SUNSET, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TAYLORSVILLE, UT *								
71	Arts, entertainment, & recreation	5	2 422	804	179	98	72.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
TOOELE, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TREMONTON, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VERNAL, UT								
71	Arts, entertainment, & recreation	6	2 435	662	94	45	38.2	2.2
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
WASHINGTON, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WASHINGTON TERRACE, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST JORDAN, UT								
71	Arts, entertainment, & recreation	5	2 880	733	221	88	2.7	17.8
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
WEST POINT, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST VALLEY CITY, UT								
71	Arts, entertainment, & recreation	10	10 486	2 468	488	140	13.6	.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WOODS CROSS, UT								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF BEAVER COUNTY, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BOX ELDER COUNTY, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CACHE COUNTY, UT								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
BALANCE OF CARBON COUNTY, UT								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF DAGGETT COUNTY, UT								
71	Arts, entertainment, & recreation	3	1 458	293	4	1	—	—
BALANCE OF DAVIS COUNTY, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DUCHESNE COUNTY, UT								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF EMERY COUNTY, UT								
71	Arts, entertainment, & recreation	3	911	338	51	45	D	24.3
BALANCE OF GARFIELD COUNTY, UT								
71	Arts, entertainment, & recreation	4	1 049	333	14	12	83.6	—
BALANCE OF GRAND COUNTY, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF KANE COUNTY, UT								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MORGAN COUNTY, UT								
71	Arts, entertainment, & recreation	4	759	125	—	—	43.0	—
BALANCE OF RICH COUNTY, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SALT LAKE COUNTY, UT								
71	Arts, entertainment, & recreation	50	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	35	D	D	D	f	D	D
7139	Other amusement & recreation services	33	D	D	D	f	D	D
71394	Fitness & recreational sports centers	11	2 060	758	179	80	33.1	17.7
713940	Fitness & recreational sports centers	11	2 060	758	179	80	33.1	17.7
71399	All other amusement & recreation industries	16	9 119	3 008	965	87	11.8	1.1
713990	All other amusement & recreation industries	16	9 119	3 008	965	87	11.8	1.1
BALANCE OF SAN JUAN COUNTY, UT								
71	Arts, entertainment, & recreation	5	2 899	895	95	35	93.1	6.9
713	Amusement, gambling, & recreation industries	5	2 899	895	95	35	93.1	6.9
7139	Other amusement & recreation services	5	2 899	895	95	35	93.1	6.9
BALANCE OF SANPETE COUNTY, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF SEVIER COUNTY, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SUMMIT COUNTY, UT								
71	Arts, entertainment, & recreation	7	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	f	D	D
7139	Other amusement & recreation services	4	D	D	D	f	D	D
BALANCE OF TOOELE COUNTY, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF UINTAH COUNTY, UT								
71	Arts, entertainment, & recreation	6	914	358	55	27	3.6	18.4
BALANCE OF UTAH COUNTY, UT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WASATCH COUNTY, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, UT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WEBER COUNTY, UT								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

UTAH

Draper is in Salt Lake and Utah Counties.

Park City is in Summit and Wasatch Counties.

Taylorsville was incorporated in April 1996.

Appendix E. Metropolitan Areas

UTAH

Flagstaff, AZ—UT MSA

Coconino County, AZ

Kane County, UT

Provo—Orem, UT MSA

Utah County, UT

Salt Lake City—Ogden, UT MSA

Davis County, UT

Salt Lake County, UT

Weber County, UT

Virginia

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VIRGINIA								
71	Arts, entertainment, & recreation	1 613	1 397 864	392 854	81 810	26 624	12.3	6.4
711	Performing arts, spectator sports, & related industries	431	604 543	177 562	37 932	4 638	7.9	2.7
7111	Performing arts companies	87	250 244	61 627	16 189	2 031	1.4	2.2
71111	Theater companies & dinner theaters	18	D	D	D	e	D	D
711110	Theater companies & dinner theaters	18	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	12	D	D	D	c	D	D
7111103	Dinner theaters	5	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	52	D	D	D	e	D	D
711130	Musical groups & artists	52	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	50	D	D	D	e	D	D
71119	Other performing arts companies	15	D	D	D	g	D	D
711190	Other performing arts companies	15	D	D	D	g	D	D
7111901	Circuses	5	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	10	D	D	D	e	D	D
7112	Spectator sports	83	200 807	73 685	12 763	1 153	5.3	2.0
71121	Spectator sports	83	200 807	73 685	12 763	1 153	5.3	2.0
711211	Sports teams & clubs	16	100 408	56 870	9 924	480	1.0	.1
7112111	Football clubs	1	D	D	D	c	D	D
7112112	Baseball clubs	9	D	D	D	c	D	D
7112119	Other professional sports clubs	6	D	D	D	c	D	D
711212	Racetracks	24	57 256	8 977	1 153	443	4.6	1.6
7112122	Auto racetrack operation	22	D	D	D	e	D	D
7112123	Horse racetrack operation	2	D	D	D	c	D	D
711219	Other spectator sports	43	43 143	7 838	1 686	230	16.1	7.1
7112191	Professional athletes	16	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	27	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	49	71 123	19 351	3 911	717	12.5	3.6
71131	Promoters of performing arts, sports, & similar events w/facility	14	33 300	4 850	1 026	399	2.1	5.1
711310	Promoters of performing arts, sports, & similar events w/facility	14	33 300	4 850	1 026	399	2.1	5.1
71132	Promoters of performing arts, sports, & similar events w/o facil	35	37 823	14 501	2 885	318	21.6	2.4
711320	Promoters of performing arts, sports, & similar events w/o facil	35	37 823	14 501	2 885	318	21.6	2.4
7114	Agents/managers for artists, athletes, & other public figures	39	19 756	6 440	1 179	148	25.2	14.5
71141	Agents/managers for artists, athletes, & other public figures	39	19 756	6 440	1 179	148	25.2	14.5
711410	Agents/managers for artists, athletes, & other public figures	39	19 756	6 440	1 179	148	25.2	14.5
7115	Independent artists, writers, & performers	173	62 613	16 459	3 890	589	31.8	2.0
71151	Independent artists, writers, & performers	173	62 613	16 459	3 890	589	31.8	2.0
711510	Independent artists, writers, & performers	173	62 613	16 459	3 890	589	31.8	2.0
712	Museums, historical sites, & similar institutions	34	15 343	5 119	1 099	313	30.4	3.7
7121	Museums, historical sites, & similar institutions	34	15 343	5 119	1 099	313	30.4	3.7
71211	Museums	14	4 254	989	174	44	49.3	12.1
712110	Museums	14	4 254	989	174	44	49.3	12.1
71212	Historical sites	5	D	D	D	b	D	D
712120	Historical sites	5	D	D	D	b	D	D
71213	Zoos & botanical gardens	7	D	D	D	b	D	D
712130	Zoos & botanical gardens	7	D	D	D	b	D	D
71219	Nature parks & other similar institutions	8	8 399	3 159	741	169	20.1	—
712190	Nature parks & other similar institutions	8	8 399	3 159	741	169	20.1	—
713	Amusement, gambling, & recreation industries	1 148	777 978	210 173	42 779	21 673	15.3	9.3
7131	Amusement parks & arcades	67	204 756	47 694	6 874	6 624	1.3	3.3
71311	Amusement & theme parks	6	D	D	D	i	D	D
713110	Amusement & theme parks	6	D	D	D	i	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	i	D	D
71312	Amusement arcades	61	D	D	D	f	D	D
713120	Amusement arcades	61	D	D	D	f	D	D
7132	Gambling industries	4	D	D	D	b	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	1 077	D	D	D	j	D	D
71391	Golf courses & country clubs	138	129 845	37 430	7 213	2 939	21.9	4.9
713910	Golf courses & country clubs	138	129 845	37 430	7 213	2 939	21.9	4.9
71392	Skiing facilities	2	D	D	D	f	D	D
713920	Skiing facilities	2	D	D	D	f	D	D
71393	Marinas	122	57 108	13 861	2 651	700	27.9	6.2
713930	Marinas	122	57 108	13 861	2 651	700	27.9	6.2
71394	Fitness & recreational sports centers	447	195 606	58 804	13 531	6 893	18.3	18.6
713940	Fitness & recreational sports centers	447	195 606	58 804	13 531	6 893	18.3	18.6
7139404	Ice skating rinks	12	11 839	3 290	687	415	26.6	8.7
7139405	Roller skating rinks	45	10 914	2 979	743	543	27.5	6.4
71395	Bowling centers	94	68 805	20 409	5 251	2 082	12.6	5.5
713950	Bowling centers	94	68 805	20 409	5 251	2 082	12.6	5.5

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	VIRGINIA—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	274	103 609	25 350	5 295	1 751	26.7	15.0
713990	All other amusement & recreation industries	274	103 609	25 350	5 295	1 751	26.7	15.0
7139901	Dance studios & halls	5	397	101	22	14	19.9	27.2
7139902	Concession operators of amusement devices & rides	23	6 815	1 547	329	119	26.5	1.9
7139904	Miniature golf courses	31	12 883	3 941	786	266	14.1	1.5
7139905	Coin-operated amusement devices (except slot machine operation)	52	38 248	7 880	1 838	475	12.1	25.7

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	VIRGINIA								
	Arts, entertainment, & recreation	580	585 184	531 856	192 420	40 947	10 838	16.6	3.6
711	Performing arts, spectator sports, & related industries	97	81 708	77 091	24 784	5 435	1 513	5.0	2.0
7111	Performing arts companies	69	39 367	38 700	16 898	4 187	1 317	4.8	2.6
71111	Theater companies & dinner theaters	28	21 007	20 890	8 582	2 099	600	5.6	.8
711110	Theater companies & dinner theaters	28	21 007	20 890	8 582	2 099	600	5.6	.8
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	25	D	D	D	D	e	D	D
71112	Dance companies	6	D	D	D	D	b	D	D
711120	Dance companies	6	D	D	D	D	b	D	D
71113	Musical groups & artists	33	12 950	12 533	6 563	1 716	619	5.2	5.3
711130	Musical groups & artists	33	12 950	12 533	6 563	1 716	619	5.2	5.3
7111301	Symphony orchestras & chamber music organizations	21	12 134	11 853	6 311	1 654	594	2.9	5.1
7111309	Other music groups & artists	12	816	680	252	62	25	39.2	7.5
71119	Other performing arts companies	2	D	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	28	42 341	38 391	7 886	1 248	196	5.1	1.4
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	121	266 082	228 592	73 815	16 423	3 635	15.5	2.7
7121	Museums, historical sites, & similar institutions	121	266 082	228 592	73 815	16 423	3 635	15.5	2.7
71211	Museums	82	217 975	192 044	58 647	12 920	2 705	15.9	3.0
712110	Museums	82	217 975	192 044	58 647	12 920	2 705	15.9	3.0
71212	Historical sites	32	42 060	30 705	12 375	2 877	768	15.7	1.3
712120	Historical sites	32	42 060	30 705	12 375	2 877	768	15.7	1.3
71213	Zoos & botanical gardens	4	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	3	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	3	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	362	237 394	226 173	93 821	19 089	5 690	21.8	5.2
7139	Other amusement & recreation services	362	237 394	226 173	93 821	19 089	5 690	21.8	5.2
71391	Golf courses & country clubs	89	161 478	156 437	67 453	13 969	3 775	11.7	4.0
713910	Golf courses & country clubs	89	161 478	156 437	67 453	13 969	3 775	11.7	4.0
71394	Fitness & recreational sports centers	208	60 737	55 837	22 349	4 256	1 600	46.9	6.5
713940	Fitness & recreational sports centers	208	60 737	55 837	22 349	4 256	1 600	46.9	6.5
71399	All other amusement & recreation industries	65	15 179	13 899	4 019	864	315	28.0	13.3
713990	All other amusement & recreation industries	65	15 179	13 899	4 019	864	315	28.0	13.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHARLOTTESVILLE, VA MSA								
71	Arts, entertainment, & recreation	46	35 987	12 151	2 176	444	10.8	4.6
711	Performing arts, spectator sports, & related industries	18	16 365	4 905	680	57	5.9	.5
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	19 622	7 246	1 496	387	14.9	8.0
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	4 267	1 747	441	219	10.9	4.3
713940	Fitness & recreational sports centers	11	4 267	1 747	441	219	10.9	4.3
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
DANVILLE, VA MSA								
71	Arts, entertainment, & recreation	21	3 733	1 173	251	87	51.1	29.4
713	Amusement, gambling, & recreation industries	18	3 440	898	176	80	50.3	28.5
7139	Other amusement & recreation services	16	D	D	D	b	D	D
JOHNSON CITY-KINGSPORT-BRISTOL, TN-VA MSA								
71	Arts, entertainment, & recreation	94	74 360	13 465	3 191	778	7.6	5.5
711	Performing arts, spectator sports, & related industries	19	D	D	D	c	D	D
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	74	D	D	D	f	D	D
7139	Other amusement & recreation services	65	D	D	D	f	D	D
71391	Golf courses & country clubs	16	12 096	3 409	700	194	12.5	7.1
713910	Golf courses & country clubs	16	12 096	3 409	700	194	12.5	7.1
71393	Marinas	10	3 834	798	154	40	9.5	35.5
713930	Marinas	10	3 834	798	154	40	9.5	35.5
71394	Fitness & recreational sports centers	16	3 889	1 159	265	133	25.1	4.1
713940	Fitness & recreational sports centers	16	3 889	1 159	265	133	25.1	4.1
71399	All other amusement & recreation industries	19	13 111	2 541	598	135	13.9	.2
713990	All other amusement & recreation industries	19	13 111	2 541	598	135	13.9	.2
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	b	D	D
LYNCHBURG, VA MSA								
71	Arts, entertainment, & recreation	49	10 551	2 758	612	374	36.3	4.0
713	Amusement, gambling, & recreation industries	44	9 602	2 491	570	363	39.1	4.4
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71394	Fitness & recreational sports centers	18	3 084	1 113	278	236	18.4	12.7
713940	Fitness & recreational sports centers	18	3 084	1 113	278	236	18.4	12.7
NORFOLK-VIRGINIA BEACH-NEWPORT NEWS, VA-NC MSA								
71	Arts, entertainment, & recreation	356	302 849	69 905	12 936	8 327	12.7	8.0
711	Performing arts, spectator sports, & related industries	74	D	D	D	f	D	D
7111	Performing arts companies	22	9 895	2 320	619	131	8.1	16.0
71111	Theater companies & dinner theaters	6	2 144	865	146	54	28.4	3.8
711110	Theater companies & dinner theaters	6	2 144	865	146	54	28.4	3.8
71113	Musical groups & artists	13	7 447	1 420	469	74	1.8	18.0
711130	Musical groups & artists	13	7 447	1 420	469	74	1.8	18.0
7111309	Other music groups & artists	13	7 447	1 420	469	74	1.8	18.0
7112	Spectator sports	12	18 090	1 574	354	99	2.1	1.0
71121	Spectator sports	12	18 090	1 574	354	99	2.1	1.0
711219	Other spectator sports	8	D	D	D	a	D	D
7112191	Professional athletes	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	9	15 329	976	207	51	27.6	.8
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	24	4 074	1 690	306	308	64.0	10.4
71151	Independent artists, writers, & performers	24	4 074	1 690	306	308	64.0	10.4
711510	Independent artists, writers, & performers	24	4 074	1 690	306	308	64.0	10.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NORFOLK—VIRGINIA BEACH—NEWPORT NEWS, VA—NC MSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	280	252 381	62 294	11 189	7 708	11.8	8.4
7131	Amusement parks & arcades	25	D	D	D	h	D	D
71311	Amusement & theme parks	5	D	D	D	h	D	D
713110	Amusement & theme parks	5	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	h	D	D
71312	Amusement arcades	20	D	D	D	c	D	D
713120	Amusement arcades	20	D	D	D	c	D	D
7139	Other amusement & recreation services	252	D	D	D	h	D	D
71391	Golf courses & country clubs	26	37 757	10 751	2 103	987	17.2	.4
713910	Golf courses & country clubs	26	37 757	10 751	2 103	987	17.2	.4
71393	Marinas	41	22 898	5 953	1 149	298	25.4	10.1
713930	Marinas	41	22 898	5 953	1 149	298	25.4	10.1
71394	Fitness & recreational sports centers	84	29 737	8 299	1 927	1 159	23.0	10.1
713940	Fitness & recreational sports centers	84	29 737	8 299	1 927	1 159	23.0	10.1
7139405	Roller skating rinks	13	3 764	950	225	164	37.5	1.0
71395	Bowling centers	19	15 297	4 580	1 291	510	15.3	1.6
713950	Bowling centers	19	15 297	4 580	1 291	510	15.3	1.6
71399	All other amusement & recreation industries	82	D	D	D	f	D	D
713990	All other amusement & recreation industries	82	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	8	D	D	D	b	D	D
7139904	Miniature golf courses	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	15	D	D	D	c	D	D
	RICHMOND—PETERSBURG, VA MSA							
71	Arts, entertainment, & recreation	211	242 153	61 882	11 599	5 390	10.6	2.7
711	Performing arts, spectator sports, & related industries	65	79 096	16 847	3 083	939	12.1	2.7
7111	Performing arts companies	16	4 160	1 405	237	113	26.2	2.2
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	10	2 439	739	120	41	39.6	3.7
711130	Musical groups & artists	10	2 439	739	120	41	39.6	3.7
7111309	Other music groups & artists	10	2 439	739	120	41	39.6	3.7
7112	Spectator sports	10	47 411	8 357	1 398	470	3.8	.7
71121	Spectator sports	10	47 411	8 357	1 398	470	3.8	.7
711212	Racetracks	5	37 786	5 278	827	244	.4	.6
7112122	Auto racetrack operation	4	D	D	D	b	D	D
711219	Other spectator sports	4	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	7	3 705	2 101	514	266	26.1	.1
7114	Agents/managers for artists, athletes, & other public figures	8	7 479	2 779	521	55	51.2	21.6
71141	Agents/managers for artists, athletes, & other public figures	8	7 479	2 779	521	55	51.2	21.6
711410	Agents/managers for artists, athletes, & other public figures	8	7 479	2 779	521	55	51.2	21.6
7115	Independent artists, writers, & performers	24	16 341	2 205	413	35	11.8	.5
71151	Independent artists, writers, & performers	24	16 341	2 205	413	35	11.8	.5
711510	Independent artists, writers, & performers	24	16 341	2 205	413	35	11.8	.5
712	Museums, historical sites, & similar institutions	6	1 770	683	129	81	48.9	—
7121	Museums, historical sites, & similar institutions	6	1 770	683	129	81	48.9	—
713	Amusement, gambling, & recreation industries	140	161 287	44 352	8 387	4 370	9.4	2.7
7131	Amusement parks & arcades	4	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	136	D	D	D	g	D	D
71391	Golf courses & country clubs	24	29 586	8 729	1 816	660	20.2	1.6
713910	Golf courses & country clubs	24	29 586	8 729	1 816	660	20.2	1.6
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	58	26 195	8 237	1 833	956	14.3	7.3
713940	Fitness & recreational sports centers	58	26 195	8 237	1 833	956	14.3	7.3
7139405	Roller skating rinks	8	2 228	679	156	131	6.7	3.4
71395	Bowling centers	14	11 794	3 386	852	350	14.4	—
713950	Bowling centers	14	11 794	3 386	852	350	14.4	—
71399	All other amusement & recreation industries	32	D	D	D	c	D	D
713990	All other amusement & recreation industries	32	D	D	D	c	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROANOKE, VA MSA								
71	Arts, entertainment, & recreation	70	29 779	9 625	2 407	1 062	20.8	8.3
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	58	26 453	8 722	2 152	1 003	20.5	9.4
7139	Other amusement & recreation services	56	D	D	D	f	D	D
71391	Golf courses & country clubs	10	6 727	2 174	545	175	47.5	—
713910	Golf courses & country clubs	10	6 727	2 174	545	175	47.5	—
71394	Fitness & recreational sports centers	32	10 658	4 037	988	614	11.5	8.0
713940	Fitness & recreational sports centers	32	10 658	4 037	988	614	11.5	8.0
71395	Bowling centers	5	3 020	1 041	263	118	15.2	—
713950	Bowling centers	5	3 020	1 041	263	118	15.2	—
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 871	701	173	40	6.7	37.0
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA								
71	Arts, entertainment, & recreation	1 942	2 132 573	729 425	154 107	28 149	10.8	6.6
711	Performing arts, spectator sports, & related industries	659	D	D	D	i	D	D
7111	Performing arts companies	123	D	D	D	h	D	D
71111	Theater companies & dinner theaters	49	D	D	D	g	D	D
711110	Theater companies & dinner theaters	49	D	D	D	g	D	D
7111102	Theater companies	40	D	D	D	e	D	D
7111103	Dinner theaters	9	D	D	D	f	D	D
71113	Musical groups & artists	49	D	D	D	c	D	D
711130	Musical groups & artists	49	D	D	D	c	D	D
7111309	Other music groups & artists	48	D	D	D	c	D	D
71119	Other performing arts companies	22	D	D	D	g	D	D
711190	Other performing arts companies	22	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	18	D	D	D	e	D	D
7112	Spectator sports	118	D	D	D	h	D	D
71121	Spectator sports	118	D	D	D	h	D	D
711211	Sports teams & clubs	15	D	D	D	g	D	D
7112112	Baseball clubs	6	D	D	D	e	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	13	D	D	D	g	D	D
7112123	Horse racetrack operation	6	D	D	D	g	D	D
711219	Other spectator sports	90	28 218	9 011	1 711	466	27.0	26.0
7112191	Professional athletes	14	2 604	850	64	15	26.0	32.6
7112192	Racing (except racetrack operation)	76	25 614	8 161	1 647	451	27.1	25.3
7113	Promoters of performing arts, sports, & similar events	69	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
7115	Independent artists, writers, & performers	295	D	D	D	f	D	D
71151	Independent artists, writers, & performers	295	D	D	D	f	D	D
711510	Independent artists, writers, & performers	295	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	20	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	20	D	D	D	c	D	D
71211	Museums	13	3 514	667	153	58	45.4	7.3
712110	Museums	13	3 514	667	153	58	45.4	7.3
713	Amusement, gambling, & recreation industries	1 263	D	D	D	j	D	D
7131	Amusement parks & arcades	58	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
71312	Amusement arcades	56	D	D	D	f	D	D
713120	Amusement arcades	56	D	D	D	f	D	D
7132	Gambling industries	31	D	D	D	f	D	D
71329	Other gambling industries	31	D	D	D	f	D	D
713290	Other gambling industries	31	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	31	D	D	D	f	D	D

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	1 174	739 856	217 832	47 989	17 653	20.6	14.5
71391	Golf courses & country clubs	120	157 961	53 329	9 943	2 996	17.6	9.5
713910	Golf courses & country clubs	120	157 961	53 329	9 943	2 996	17.6	9.5
71393	Marinas	161	89 479	20 230	4 254	904	26.0	9.5
713930	Marinas	161	89 479	20 230	4 254	904	26.0	9.5
71394	Fitness & recreational sports centers	535	327 503	97 929	22 780	10 113	19.8	21.4
713940	Fitness & recreational sports centers	535	327 503	97 929	22 780	10 113	19.8	21.4
7139404	Ice skating rinks	18	14 659	3 714	925	539	16.9	3.7
7139405	Roller skating rinks	22	8 968	2 270	609	428	10.4	5.5
71395	Bowling centers	108	80 687	23 971	6 363	2 226	3.7	7.5
713950	Bowling centers	108	80 687	23 971	6 363	2 226	3.7	7.5
71399	All other amusement & recreation industries	250	84 226	22 373	4 649	1 414	39.9	8.9
713990	All other amusement & recreation industries	250	84 226	22 373	4 649	1 414	39.9	8.9
7139902	Concession operators of amusement devices & rides	19	3 683	959	194	61	33.5	4.3
7139904	Miniature golf courses	22	9 477	3 064	576	144	19.1	11.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	52	24 568	6 329	1 491	328	16.8	3.0
Baltimore, MD PMSA								
71	Arts, entertainment, & recreation	700	701 391	268 315	40 850	9 203	12.7	5.4
711	Performing arts, spectator sports, & related industries	188	391 566	182 141	22 218	2 350	4.3	1.6
7111	Performing arts companies	35	D	D	D	e	D	D
71111	Theater companies & dinner theaters	16	D	D	D	c	D	D
711110	Theater companies & dinner theaters	16	D	D	D	c	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	48	311 876	165 772	19 404	1 570	1.2	1.3
71121	Spectator sports	48	311 876	165 772	19 404	1 570	1.2	1.3
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112123	Horse racetrack operation	2	D	D	D	f	D	D
711219	Other spectator sports	40	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	37	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	23	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility ..	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility ..	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil ..	20	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil ..	20	D	D	D	c	D	D
7115	Independent artists, writers, & performers	74	D	D	D	c	D	D
71151	Independent artists, writers, & performers	74	D	D	D	c	D	D
711510	Independent artists, writers, & performers	74	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	510	D	D	D	i	D	D
7131	Amusement parks & arcades	23	11 903	3 127	770	282	17.1	—
71312	Amusement arcades	22	D	D	D	e	D	D
713120	Amusement arcades	22	D	D	D	e	D	D
7132	Gambling industries	20	31 861	3 604	862	391	12.6	11.0
71329	Other gambling industries	20	31 861	3 604	862	391	12.6	11.0
713290	Other gambling industries	20	31 861	3 604	862	391	12.6	11.0
7132902	Lottery, bingo, bookie, & other betting operation	20	31 861	3 604	862	391	12.6	11.0
7139	Other amusement & recreation services	467	D	D	D	i	D	D
71391	Golf courses & country clubs	36	D	D	D	f	D	D
713910	Golf courses & country clubs	36	D	D	D	f	D	D
71393	Marinas	119	60 348	13 193	2 758	607	31.9	13.6
713930	Marinas	119	60 348	13 193	2 758	607	31.9	13.6
71394	Fitness & recreational sports centers	171	92 910	32 381	7 240	3 362	22.1	7.4
713940	Fitness & recreational sports centers	171	92 910	32 381	7 240	3 362	22.1	7.4
7139404	Ice skating rinks	8	D	D	D	e	D	D
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	50	D	D	D	f	D	D
713950	Bowling centers	50	D	D	D	f	D	D
71399	All other amusement & recreation industries	91	D	D	D	e	D	D
713990	All other amusement & recreation industries	91	D	D	D	e	D	D
7139904	Miniature golf courses	6	2 630	516	127	30	10.2	39.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	29	D	D	D	c	D	D
Hagerstown, MD PMSA								
71	Arts, entertainment, & recreation	28	15 996	4 272	985	416	11.5	14.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5
713940	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5

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							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Washington, DC—MD—VA—WV PMSA								
71	Arts, entertainment, & recreation	1 214	1 415 186	456 838	112 272	18 530	9.9	7.1
711	Performing arts, spectator sports, & related industries	467	901 581	309 731	79 896	6 580	5.7	2.3
7111	Performing arts companies	87	306 886	69 350	18 013	2 579	2.8	1.4
71111	Theater companies & dinner theaters	32	D	D	D	f	D	D
711110	Theater companies & dinner theaters	32	D	D	D	f	D	D
7111102	Theater companies	28	D	D	D	f	D	D
71113	Musical groups & artists	35	D	D	D	c	D	D
711130	Musical groups & artists	35	D	D	D	c	D	D
7111309	Other music groups & artists	34	D	D	D	c	D	D
71119	Other performing arts companies	17	D	D	D	g	D	D
711190	Other performing arts companies	17	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	13	D	D	D	e	D	D
7112	Spectator sports	68	261 119	143 747	41 486	1 913	2.2	1.3
71121	Spectator sports	68	261 119	143 747	41 486	1 913	2.2	1.3
711211	Sports teams & clubs	9	202 808	131 136	39 446	644	.4	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	9	D	D	D	g	D	D
711219	Other spectator sports	50	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	39	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	46	211 296	48 393	11 787	1 339	1.3	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	15	139 660	20 137	5 250	838	.5	1.1
711310	Promoters of performing arts, sports, & similar events w/facility	15	139 660	20 137	5 250	838	.5	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil	31	71 636	28 256	6 537	501	2.9	6.5
711320	Promoters of performing arts, sports, & similar events w/o facil	31	71 636	28 256	6 537	501	2.9	6.5
7114	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
71141	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
711410	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
7115	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
71151	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
711510	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
712	Museums, historical sites, & similar institutions	17	5 093	1 179	262	93	34.1	5.1
7121	Museums, historical sites, & similar institutions	17	5 093	1 179	262	93	34.1	5.1
71211	Museums	13	3 514	667	153	58	45.4	7.3
712110	Museums	13	3 514	667	153	58	45.4	7.3
713	Amusement, gambling, & recreation industries	730	508 512	145 928	32 114	11 857	17.0	15.6
7131	Amusement parks & arcades	32	35 462	8 318	1 382	579	1.4	1.6
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
71312	Amusement arcades	31	D	D	D	f	D	D
713120	Amusement arcades	31	D	D	D	f	D	D
7139	Other amusement & recreation services	691	D	D	D	j	D	D
71391	Golf courses & country clubs	81	104 654	35 617	7 013	2 057	15.7	8.4
713910	Golf courses & country clubs	81	104 654	35 617	7 013	2 057	15.7	8.4
71393	Marinas	42	29 131	7 037	1 496	297	13.7	.9
713930	Marinas	42	29 131	7 037	1 496	297	13.7	.9
71394	Fitness & recreational sports centers	355	231 599	64 626	15 256	6 585	18.7	26.7
713940	Fitness & recreational sports centers	355	231 599	64 626	15 256	6 585	18.7	26.7
7139404	Ice skating rinks	9	9 031	2 176	496	278	27.4	3.5
7139405	Roller skating rinks	17	5 553	1 472	400	269	16.8	8.9
71395	Bowling centers	55	48 162	14 301	3 631	1 236	3.4	1.2
713950	Bowling centers	55	48 162	14 301	3 631	1 236	3.4	1.2
71399	All other amusement & recreation industries	158	D	D	D	f	D	D
713990	All other amusement & recreation industries	158	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	16	D	D	D	b	D	D
7139904	Miniature golf courses	16	6 847	2 548	449	114	22.5	—
7139905	Coin-operated amusement devices (except slot machine operation)	22	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE VIRGINIA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	328	123 063	33 738	7 184	2 759	30.9	5.6
711	Performing arts, spectator sports, & related industries	67	D	D	D	e	D	D
7111	Performing arts companies	9	D	D	D	b	D	D
71113	Musical groups & artists	8	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	28	D	D	D	c	D	D
71121	Spectator sports	28	D	D	D	c	D	D
711212	Racetracks	11	D	D	D	b	D	D
7112122	Auto racetrack operation	11	D	D	D	b	D	D
711219	Other spectator sports	15	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	19	3 822	890	131	33	56.3	3.6
71151	Independent artists, writers, & performers	19	3 822	890	131	33	56.3	3.6
711510	Independent artists, writers, & performers	19	3 822	890	131	33	56.3	3.6
712	Museums, historical sites, & similar institutions	14	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	14	D	D	D	c	D	D
71219	Nature parks & other similar institutions	5	D	D	D	c	D	D
712190	Nature parks & other similar institutions	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	247	73 407	20 456	4 839	2 269	35.3	7.0
7131	Amusement parks & arcades	14	3 205	876	184	123	32.7	—
71312	Amusement arcades	14	3 205	876	184	123	32.7	—
713120	Amusement arcades	14	3 205	876	184	123	32.7	—
7139	Other amusement & recreation services	233	70 202	19 580	4 655	2 146	35.4	7.3
71391	Golf courses & country clubs	34	D	D	D	e	D	D
713910	Golf courses & country clubs	34	D	D	D	e	D	D
71393	Marinas	49	18 231	4 331	871	277	43.1	3.0
713930	Marinas	49	18 231	4 331	871	277	43.1	3.0
71394	Fitness & recreational sports centers	77	7 938	2 464	535	397	45.3	6.7
713940	Fitness & recreational sports centers	77	7 938	2 464	535	397	45.3	6.7
71395	Bowling centers	26	10 191	3 256	788	349	33.1	26.7
713950	Bowling centers	26	10 191	3 256	788	349	33.1	26.7
71399	All other amusement & recreation industries	45	9 585	1 974	431	139	31.6	6.8
713990	All other amusement & recreation industries	45	9 585	1 974	431	139	31.6	6.8
7139905	Coin-operated amusement devices (except slot machine operation)	15	6 523	1 294	319	75	28.9	3.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHARLOTTESVILLE, VA MSA									
71	Arts, entertainment, & recreation	22	28 574	23 357	8 997	1 882	475	12.1	2.1
712	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
71211	Museums	4	D	D	D	D	c	D	D
712110	Museums	4	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 532	1 353	552	132	36	82.2	17.8
713940	Fitness & recreational sports centers	7	1 532	1 353	552	132	36	82.2	17.8
DANVILLE, VA MSA									
71	Arts, entertainment, & recreation	8	3 933	3 504	1 348	284	89	49.3	1.3
713	Amusement, gambling, & recreation industries	7	D	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
JOHNSON CITY—KINGSPORT—BRISTOL, TN—VA MSA									
71	Arts, entertainment, & recreation	27	13 637	14 020	5 562	1 195	442	28.6	2.4
711	Performing arts, spectator sports, & related industries	11	5 288	5 733	2 077	449	205	26.6	3.1
7111	Performing arts companies	8	3 665	4 222	1 758	394	183	1.4	4.5
71111	Theater companies & dinner theaters	4	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	6	1 685	1 646	669	167	54	66.2	.8
7121	Museums, historical sites, & similar institutions	6	1 685	1 646	669	167	54	66.2	.8
713	Amusement, gambling, & recreation industries	10	6 664	6 641	2 816	579	183	20.7	2.3
7139	Other amusement & recreation services	10	6 664	6 641	2 816	579	183	20.7	2.3
71391	Golf courses & country clubs	4	6 274	6 257	2 658	552	166	19.8	—
713910	Golf courses & country clubs	4	6 274	6 257	2 658	552	166	19.8	—
LYNCHBURG, VA MSA									
71	Arts, entertainment, & recreation	26	10 801	10 330	4 563	981	389	14.9	11.9
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
71212	Historical sites	2	D	D	D	D	b	D	D
712120	Historical sites	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	8 113	7 960	3 491	742	223	15.9	14.6
7139	Other amusement & recreation services	17	8 113	7 960	3 491	742	223	15.9	14.6
71391	Golf courses & country clubs	4	6 056	6 004	2 615	579	144	5.2	17.9
713910	Golf courses & country clubs	4	6 056	6 004	2 615	579	144	5.2	17.9
71394	Fitness & recreational sports centers	7	1 377	1 415	686	133	70	23.4	5.3
713940	Fitness & recreational sports centers	7	1 377	1 415	686	133	70	23.4	5.3
NORFOLK—VIRGINIA BEACH—NEWPORT NEWS, VA—NC MSA									
71	Arts, entertainment, & recreation	101	200 691	187 044	67 003	14 657	3 277	4.9	.6
711	Performing arts, spectator sports, & related industries	20	17 831	17 180	6 311	1 564	346	8.1	.5
7111	Performing arts companies	14	13 897	13 699	6 014	1 518	329	4.5	.1
71111	Theater companies & dinner theaters	4	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	c	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	6	3 934	3 481	297	46	17	20.8	2.1
712	Museums, historical sites, & similar institutions	18	144 508	132 610	45 268	9 979	1 904	2.8	.5
7121	Museums, historical sites, & similar institutions	18	144 508	132 610	45 268	9 979	1 904	2.8	.5
71211	Museums	14	D	D	D	D	g	D	D
712110	Museums	14	D	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	63	38 352	37 254	15 424	3 114	1 027	11.2	1.2
7139	Other amusement & recreation services	63	38 352	37 254	15 424	3 114	1 027	11.2	1.2
71391	Golf courses & country clubs	9	18 638	18 535	7 972	1 490	477	3.8	—
713910	Golf courses & country clubs	9	18 638	18 535	7 972	1 490	477	3.8	—
71394	Fitness & recreational sports centers	44	18 895	17 990	7 153	1 572	532	18.5	1.2
713940	Fitness & recreational sports centers	44	18 895	17 990	7 153	1 572	532	18.5	1.2

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
RICHMOND—PETERSBURG, VA MSA									
71	Arts, entertainment, & recreation	102	122 517	111 981	35 787	8 033	2 061	26.2	9.0
711	Performing arts, spectator sports, & related industries	11	21 951	20 856	7 369	1 914	440	—	.2
7111	Performing arts companies	9	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	26	46 115	40 049	7 473	1 809	412	45.3	11.4
7121	Museums, historical sites, & similar institutions	26	46 115	40 049	7 473	1 809	412	45.3	11.4
71211	Museums	15	38 091	32 597	4 195	1 023	232	51.9	13.4
712110	Museums	15	38 091	32 597	4 195	1 023	232	51.9	13.4
71212	Historical sites	9	D	D	D	D	c	D	D
712120	Historical sites	9	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	65	54 451	51 076	20 945	4 310	1 209	20.5	10.7
7139	Other amusement & recreation services	65	54 451	51 076	20 945	4 310	1 209	20.5	10.7
71391	Golf courses & country clubs	11	34 746	33 298	14 297	3 121	801	.4	12.2
713910	Golf courses & country clubs	11	34 746	33 298	14 297	3 121	801	.4	12.2
71394	Fitness & recreational sports centers	42	15 606	14 065	5 517	932	310	64.9	8.2
713940	Fitness & recreational sports centers	42	15 606	14 065	5 517	932	310	64.9	8.2
71399	All other amusement & recreation industries	12	4 099	3 713	1 131	257	98	21.7	7.6
713990	All other amusement & recreation industries	12	4 099	3 713	1 131	257	98	21.7	7.6
ROANOKE, VA MSA									
71	Arts, entertainment, & recreation	23	17 624	16 574	7 198	1 583	392	33.0	2.7
711	Performing arts, spectator sports, & related industries	5	2 936	2 972	1 504	339	43	—	—
7111	Performing arts companies	5	2 936	2 972	1 504	339	43	—	—
71111	Theater companies & dinner theaters	2	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	9	4 993	4 164	1 897	443	121	79.2	9.3
7121	Museums, historical sites, & similar institutions	9	4 993	4 164	1 897	443	121	79.2	9.3
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	9 695	9 438	3 797	801	228	19.2	.1
7139	Other amusement & recreation services	9	9 695	9 438	3 797	801	228	19.2	.1
71391	Golf courses & country clubs	3	8 305	8 099	3 419	730	201	D	—
713910	Golf courses & country clubs	3	8 305	8 099	3 419	730	201	D	—
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA									
71	Arts, entertainment, & recreation	518	D	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	113	D	D	D	D	g	D	D
7111	Performing arts companies	88	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	43	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	43	D	D	D	D	g	D	D
7111101	Opera companies	5	D	D	D	D	e	D	D
7111102	Theater companies	38	D	D	D	D	f	D	D
71112	Dance companies	6	D	D	D	D	b	D	D
711120	Dance companies	6	D	D	D	D	b	D	D
71113	Musical groups & artists	36	41 786	28 939	15 456	3 922	897	3.2	1.7
711130	Musical groups & artists	36	41 786	28 939	15 456	3 922	897	3.2	1.7
7111301	Symphony orchestras & chamber music organizations	19	37 356	24 955	14 275	3 604	820	1.5	1.3
7111309	Other music groups & artists	17	4 430	3 984	1 181	318	77	16.9	4.7
7113	Promoters of performing arts, sports, & similar events ...	25	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
712	Museums, historical sites, & similar institutions	115	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	115	D	D	D	D	h	D	D
71211	Museums	86	D	D	D	D	g	D	D
712110	Museums	86	D	D	D	D	g	D	D
71212	Historical sites	19	40 459	28 841	9 921	2 235	588	10.8	.4
712120	Historical sites	19	40 459	28 841	9 921	2 235	588	10.8	.4
71213	Zoos & botanical gardens	4	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	6	2 127	1 718	857	187	33	82.9	5.6
712190	Nature parks & other similar institutions	6	2 127	1 718	857	187	33	82.9	5.6
713	Amusement, gambling, & recreation industries	290	D	D	D	D	i	D	D
7139	Other amusement & recreation services	290	D	D	D	D	i	D	D
71391	Golf courses & country clubs	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
713910	Golf courses & country clubs	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
71394	Fitness & recreational sports centers	173	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers	173	D	D	D	D	g	D	D
71399	All other amusement & recreation industries	61	25 442	22 770	7 460	1 595	475	25.9	8.1
713990	All other amusement & recreation industries	61	25 442	22 770	7 460	1 595	475	25.9	8.1
	Baltimore, MD PMSA								
71	Arts, entertainment, & recreation	184	237 424	207 657	83 247	18 597	4 534	11.5	3.3
711	Performing arts, spectator sports, & related industries	31	58 272	44 352	18 496	4 783	812	2.6	2.4
7111	Performing arts companies	26	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	9	D	D	D	D	c	D	D
71113	Musical groups & artists	11	D	D	D	D	e	D	D
711130	Musical groups & artists	11	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
7121	Museums, historical sites, & similar institutions	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
71211	Museums	34	D	D	D	D	f	D	D
712110	Museums	34	D	D	D	D	f	D	D
71212	Historical sites	7	6 422	6 486	2 117	404	114	11.4	2.2
712120	Historical sites	7	6 422	6 486	2 117	404	114	11.4	2.2
71213	Zoos & botanical gardens	3	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
7139	Other amusement & recreation services	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
71391	Golf courses & country clubs	25	62 016	58 423	24 830	5 055	1 445	9.6	—
713910	Golf courses & country clubs	25	62 016	58 423	24 830	5 055	1 445	9.6	—
71394	Fitness & recreational sports centers	62	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	62	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	21	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	D	c	D	D
	Hagerstown, MD PMSA								
71	Arts, entertainment, & recreation	11	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.									
Washington, DC—MD—VA—WV PMSA									
71	Arts, entertainment, & recreation	323	453 248	390 828	142 260	31 951	6 807	8.6	1.3
711	Performing arts, spectator sports, & related industries	81	101 322	98 818	28 609	7 059	1 534	2.3	1.0
7111	Performing arts companies	61	62 391	61 764	21 507	5 882	1 313	3.5	1.3
71111	Theater companies & dinner theaters	32	51 148	51 062	17 805	4 869	932	2.4	.5
711110	Theater companies & dinner theaters	32	51 148	51 062	17 805	4 869	932	2.4	.5
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	29	D	D	D	D	f	D	D
71113	Musical groups & artists	24	D	D	D	D	e	D	D
711130	Musical groups & artists	24	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	13	D	D	D	D	e	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	20	38 931	37 054	7 102	1 177	221	.4	.5
71131	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	12	11 639	12 527	1 868	398	60	1.4	1.8
711320	Promoters of performing arts, sports, & similar events w/o facil	12	11 639	12 527	1 868	398	60	1.4	1.8
712	Museums, historical sites, & similar institutions	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
7121	Museums, historical sites, & similar institutions	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
71211	Museums	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
712110	Museums	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
71212	Historical sites	11	D	D	D	D	e	D	D
712120	Historical sites	11	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
7139	Other amusement & recreation services	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
71391	Golf courses & country clubs	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
713910	Golf courses & country clubs	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
71394	Fitness & recreational sports centers	108	31 556	27 142	11 121	1 745	731	47.1	5.3
713940	Fitness & recreational sports centers	108	31 556	27 142	11 121	1 745	731	47.1	5.3
71399	All other amusement & recreation industries	35	13 557	11 334	3 482	785	213	23.1	9.1
713990	All other amusement & recreation industries	35	13 557	11 334	3 482	785	213	23.1	9.1
AREA OUTSIDE VIRGINIA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	141	48 729	46 034	17 191	3 638	1 338	43.4	4.8
711	Performing arts, spectator sports, & related industries	21	D	D	D	D	b	D	D
7111	Performing arts companies	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	36	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	36	D	D	D	D	e	D	D
71211	Museums	22	D	D	D	D	c	D	D
712110	Museums	22	D	D	D	D	c	D	D
71212	Historical sites	13	D	D	D	D	c	D	D
712120	Historical sites	13	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	84	31 662	30 507	11 692	2 535	974	44.5	5.2
7139	Other amusement & recreation services	84	31 662	30 507	11 692	2 535	974	44.5	5.2
71391	Golf courses & country clubs	37	D	D	D	D	f	D	D
713910	Golf courses & country clubs	37	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	39	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	39	D	D	D	D	e	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ACCOMACK COUNTY, VA								
71	Arts, entertainment, & recreation	8	1 255	180	13	12	63.6	36.4
ALBEMARLE COUNTY, VA								
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
ALLEGHANY COUNTY, VA								
71	Arts, entertainment, & recreation	3	1 463	275	47	26	D	-
AMHERST COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
APPOMATTOX COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ARLINGTON COUNTY, VA								
71	Arts, entertainment, & recreation	43	28 113	10 074	2 371	523	13.9	34.2
711	Performing arts, spectator sports, & related industries	17	9 560	4 834	1 216	99	8.9	2.9
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	26	18 553	5 240	1 155	424	16.5	50.3
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	17	14 958	3 816	948	334	13.2	57.6
713940	Fitness & recreational sports centers	17	14 958	3 816	948	334	13.2	57.6
AUGUSTA COUNTY, VA								
71	Arts, entertainment, & recreation	9	2 015	587	112	69	56.3	4.3
BATH COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BEDFORD COUNTY, VA								
71	Arts, entertainment, & recreation	17	3 182	750	129	71	45.9	-
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BLAND COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
BOTETOURT COUNTY, VA								
71	Arts, entertainment, & recreation	7	1 014	270	54	15	76.6	11.7
BUCHANAN COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BUCKINGHAM COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMPBELL COUNTY, VA								
71	Arts, entertainment, & recreation	7	1 570	418	105	69	40.6	2.0
713	Amusement, gambling, & recreation industries	7	1 570	418	105	69	40.6	2.0
7139	Other amusement & recreation services	7	1 570	418	105	69	40.6	2.0
CAROLINE COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARROLL COUNTY, VA								
71	Arts, entertainment, & recreation	6	2 689	902	148	44	30.2	—
713	Amusement, gambling, & recreation industries	6	2 689	902	148	44	30.2	—
7139	Other amusement & recreation services	6	2 689	902	148	44	30.2	—
CHARLES CITY COUNTY, VA								
71	Arts, entertainment, & recreation	4	1 256	550	107	68	55.8	—
CHARLOTTE COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHESTERFIELD COUNTY, VA								
71	Arts, entertainment, & recreation	49	51 095	11 884	2 589	950	9.8	1.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	3	D	D	D	a	D	D
71151	Independent artists, writers, & performers	3	D	D	D	a	D	D
711510	Independent artists, writers, & performers	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	f	D	D
7139	Other amusement & recreation services	42	D	D	D	f	D	D
71391	Golf courses & country clubs	8	17 020	4 838	971	372	11.7	—
713910	Golf courses & country clubs	8	17 020	4 838	971	372	11.7	—
71394	Fitness & recreational sports centers	19	D	D	D	e	D	D
713940	Fitness & recreational sports centers	19	D	D	D	e	D	D
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	b	D	D
CLARKE COUNTY, VA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
CULPEPER COUNTY, VA								
71	Arts, entertainment, & recreation	8	3 127	495	101	42	89.4	2.0
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
CUMBERLAND COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DINWIDDIE COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
ESSEX COUNTY, VA								
71	Arts, entertainment, & recreation	3	1 781	340	64	24	—	—
713	Amusement, gambling, & recreation industries	3	1 781	340	64	24	—	—
7139	Other amusement & recreation services	3	1 781	340	64	24	—	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAIRFAX COUNTY, VA								
71	Arts, entertainment, & recreation	220	365 597	89 700	23 668	4 353	6.0	5.6
711	Performing arts, spectator sports, & related industries	90	260 758	61 194	17 131	1 881	4.2	1.3
7111	Performing arts companies	15	D	D	D	g	D	D
71111	Theater companies & dinner theaters	2	D	D	D	a	D	D
71110	Theater companies & dinner theaters	2	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
71119	Other performing arts companies	8	D	D	D	g	D	D
711190	Other performing arts companies	8	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	e	D	D
7112	Spectator sports	10	D	D	D	c	D	D
71121	Spectator sports	10	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	46	D	D	D	c	D	D
71151	Independent artists, writers, & performers	46	D	D	D	c	D	D
711510	Independent artists, writers, & performers	46	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	129	D	D	D	g	D	D
7131	Amusement parks & arcades	8	4 358	996	242	140	3.4	—
71312	Amusement arcades	8	4 358	996	242	140	3.4	—
713120	Amusement arcades	8	4 358	996	242	140	3.4	—
7139	Other amusement & recreation services	121	D	D	D	g	D	D
71391	Golf courses & country clubs	8	9 682	1 748	391	118	8.9	2.4
713910	Golf courses & country clubs	8	9 682	1 748	391	118	8.9	2.4
71394	Fitness & recreational sports centers	65	63 113	17 403	4 085	1 687	8.5	26.1
713940	Fitness & recreational sports centers	65	63 113	17 403	4 085	1 687	8.5	26.1
71395	Bowling centers	8	9 215	2 891	726	239	.8	—
713950	Bowling centers	8	9 215	2 891	726	239	.8	—
71399	All other amusement & recreation industries	35	D	D	D	e	D	D
713990	All other amusement & recreation industries	35	D	D	D	e	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
FAUQUIER COUNTY, VA								
71	Arts, entertainment, & recreation	28	11 191	2 725	660	154	24.7	8.3
711	Performing arts, spectator sports, & related industries	10	5 731	904	200	22	18.1	6.2
7115	Independent artists, writers, & performers	6	D	D	D	a	D	D
71151	Independent artists, writers, & performers	6	D	D	D	a	D	D
711510	Independent artists, writers, & performers	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	5 460	1 821	460	132	31.7	10.6
7139	Other amusement & recreation services	18	5 460	1 821	460	132	31.7	10.6
71394	Fitness & recreational sports centers	7	1 905	643	166	35	37.5	27.6
713940	Fitness & recreational sports centers	7	1 905	643	166	35	37.5	27.6
FLOYD COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FLUVANNA COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKLIN COUNTY, VA								
71	Arts, entertainment, & recreation	16	4 254	896	150	56	54.2	9.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
FREDERICK COUNTY, VA								
71	Arts, entertainment, & recreation	15	6 132	2 023	401	137	31.4	—
711	Performing arts, spectator sports, & related industries	4	2 747	1 047	209	31	14.8	—
713	Amusement, gambling, & recreation industries	11	3 385	976	192	106	44.9	—
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GLOUCESTER COUNTY, VA								
71	Arts, entertainment, & recreation	10	4 633	1 833	346	81	13.9	3.3
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
GOOCHLAND COUNTY, VA								
71	Arts, entertainment, & recreation	7	2 632	752	98	32	3.7	11.1
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
GRAYSON COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GREENE COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENSVILLE COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
HALIFAX COUNTY, VA *								
71	Arts, entertainment, & recreation	5	2 154	739	125	81	81.7	.6
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
HANOVER COUNTY, VA								
71	Arts, entertainment, & recreation	15	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	g	D	D
7131	Amusement parks & arcades	1	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 821	642	165	87	13.0	8.5
713940	Fitness & recreational sports centers	5	1 821	642	165	87	13.0	8.5
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
HENRICO COUNTY, VA								
71	Arts, entertainment, & recreation	60	42 290	8 954	1 818	679	16.5	6.7
711	Performing arts, spectator sports, & related industries	18	19 181	2 536	438	63	9.7	.6
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	42	23 109	6 418	1 380	616	22.2	11.7
7139	Other amusement & recreation services	41	D	D	D	f	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	22	10 756	3 199	614	321	19.2	12.0
713940	Fitness & recreational sports centers	22	10 756	3 199	614	321	19.2	12.0
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
HENRY COUNTY, VA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
ISLE OF WIGHT COUNTY, VA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
JAMES CITY COUNTY, VA								
71	Arts, entertainment, & recreation	11	18 039	4 346	566	213	.3	2.2
713	Amusement, gambling, & recreation industries	7	17 379	4 163	529	208	—	—
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
KING GEORGE COUNTY, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
KING WILLIAM COUNTY, VA								
71	Arts, entertainment, & recreation	4	160	39	9	4	39.4	18.8
LANCASTER COUNTY, VA								
71	Arts, entertainment, & recreation	6	2 132	432	57	45	27.4	2.4
713	Amusement, gambling, & recreation industries	6	2 132	432	57	45	27.4	2.4
7139	Other amusement & recreation services	6	2 132	432	57	45	27.4	2.4
LEE COUNTY, VA								
71	Arts, entertainment, & recreation	5	883	310	81	28	43.4	46.0
LOUDOUN COUNTY, VA								
71	Arts, entertainment, & recreation	44	102 209	57 820	9 781	578	2.7	5.9
711	Performing arts, spectator sports, & related industries	18	D	D	D	e	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 949	2 120	318	112	—	9.8
713910	Golf courses & country clubs	5	7 949	2 120	318	112	—	9.8
71394	Fitness & recreational sports centers	13	D	D	D	c	D	D
713940	Fitness & recreational sports centers	13	D	D	D	c	D	D
LOUISA COUNTY, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LUNENBURG COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MATHEWS COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MECKLENBURG COUNTY, VA								
71	Arts, entertainment, & recreation	5	934	222	46	16	38.3	—
MIDDLESEX COUNTY, VA								
71	Arts, entertainment, & recreation	22	6 268	2 283	502	132	27.2	5.2
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71393	Marinas	19	D	D	D	c	D	D
713930	Marinas	19	D	D	D	c	D	D
MONTGOMERY COUNTY, VA								
71	Arts, entertainment, & recreation	12	3 573	1 217	220	106	67.2	.2
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NELSON COUNTY, VA								
71	Arts, entertainment, & recreation	6	7 749	2 252	999	573	21.0	1.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	f	D	D
7139	Other amusement & recreation services	3	D	D	D	f	D	D
NEW KENT COUNTY, VA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
NORTHAMPTON COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTHUMBERLAND COUNTY, VA								
71	Arts, entertainment, & recreation	8	2 088	593	115	35	100.0	—
713	Amusement, gambling, & recreation industries	8	2 088	593	115	35	100.0	—
7139	Other amusement & recreation services	8	2 088	593	115	35	100.0	—
NOTTOWAY COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ORANGE COUNTY, VA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PAGE COUNTY, VA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	c	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
PATRICK COUNTY, VA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711219	Other spectator sports	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	b	D	D
PITTSYLVANIA COUNTY, VA								
71	Arts, entertainment, & recreation	9	1 756	593	107	26	67.4	13.9
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
POWHATAN COUNTY, VA								
71	Arts, entertainment, & recreation	3	2 256	852	154	61	D	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
PRINCE EDWARD COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
PRINCE GEORGE COUNTY, VA								
71	Arts, entertainment, & recreation	5	1 881	484	94	48	75.7	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
PRINCE WILLIAM COUNTY, VA								
71	Arts, entertainment, & recreation	49	43 836	9 711	1 886	915	11.9	5.2
711	Performing arts, spectator sports, & related industries	12	15 286	2 147	291	70	8.2	—
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	37	28 550	7 564	1 595	845	13.9	8.0
7139	Other amusement & recreation services	35	D	D	D	f	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71393	Marinas	3	5 563	1 211	216	29	—	—
713930	Marinas	3	5 563	1 211	216	29	—	—
71394	Fitness & recreational sports centers	15	8 498	2 458	618	426	25.5	21.5
713940	Fitness & recreational sports centers	15	8 498	2 458	618	426	25.5	21.5
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	3 585	933	177	69	50.4	12.9
713990	All other amusement & recreation industries	11	3 585	933	177	69	50.4	12.9
PULASKI COUNTY, VA								
71	Arts, entertainment, & recreation	4	1 511	349	68	22	15.1	—
713	Amusement, gambling, & recreation industries	4	1 511	349	68	22	15.1	—
7139	Other amusement & recreation services	4	1 511	349	68	22	15.1	—
RAPPAHANNOCK COUNTY, VA								
71	Arts, entertainment, & recreation	5	1 129	237	26	15	30.5	25.2
RICHMOND COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
ROANOKE COUNTY, VA								
71	Arts, entertainment, & recreation	21	9 414	3 344	862	283	30.5	.5
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	D	D	D	c	D	D
713940	Fitness & recreational sports centers	13	D	D	D	c	D	D
ROCKBRIDGE COUNTY, VA								
71	Arts, entertainment, & recreation	7	1 098	430	52	50	13.3	12.5
ROCKINGHAM COUNTY, VA								
71	Arts, entertainment, & recreation	13	3 612	924	213	90	6.6	44.2
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
RUSSELL COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SCOTT COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHENANDOAH COUNTY, VA								
71	Arts, entertainment, & recreation	14	5 578	1 736	405	113	48.8	—
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	3 161	1 040	281	69	24.5	—
7139	Other amusement & recreation services	7	3 161	1 040	281	69	24.5	—
SMYTH COUNTY, VA								
71	Arts, entertainment, & recreation	5	652	240	59	28	6.0	44.6
SOUTHAMPTON COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SPOTSYLVANIA COUNTY, VA								
71	Arts, entertainment, & recreation	19	7 952	1 761	343	157	8.8	2.0
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71393	Marinas	4	4 415	697	162	41	5.8	—
713930	Marinas	4	4 415	697	162	41	5.8	—
STAFFORD COUNTY, VA								
71	Arts, entertainment, & recreation	15	5 144	1 564	257	132	27.4	20.3
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
SUSSEX COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TAZEWELL COUNTY, VA								
71	Arts, entertainment, & recreation	10	1 142	279	57	28	62.9	22.7
WARREN COUNTY, VA								
71	Arts, entertainment, & recreation	16	7 904	2 345	505	214	27.9	11.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
WASHINGTON COUNTY, VA								
71	Arts, entertainment, & recreation	15	24 546	4 628	1 007	175	3.4	3.9
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71391	Golf courses & country clubs	7	D	D	D	b	D	D
713910	Golf courses & country clubs	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	b	D	D
WESTMORELAND COUNTY, VA								
71	Arts, entertainment, & recreation	6	2 141	546	116	58	57.4	2.2
713	Amusement, gambling, & recreation industries	6	2 141	546	116	58	57.4	2.2
7139	Other amusement & recreation services	6	2 141	546	116	58	57.4	2.2
WISE COUNTY, VA								
71	Arts, entertainment, & recreation	7	856	229	36	19	41.9	—
WYTHE COUNTY, VA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
YORK COUNTY, VA								
71	Arts, entertainment, & recreation	11	D	D	D	h	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	h	D	D
7131	Amusement parks & arcades	1	D	D	D	h	D	D
71311	Amusement & theme parks	1	D	D	D	h	D	D
713110	Amusement & theme parks	1	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	h	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
ALEXANDRIA, VA (IC)								
71	Arts, entertainment, & recreation	35	32 105	13 384	2 308	357	18.8	3.9
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	9 453	2 961	561	171	41.7	3.9
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	4 421	1 232	131	52	36.1	8.3
713940	Fitness & recreational sports centers	8	4 421	1 232	131	52	36.1	8.3
71399	All other amusement & recreation industries	4	2 523	1 018	256	62	88.9	—
713990	All other amusement & recreation industries	4	2 523	1 018	256	62	88.9	—
BEDFORD, VA (IC)								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRISTOL, VA (IC)								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHARLOTTESVILLE, VA (IC)								
71	Arts, entertainment, & recreation	21	27 914	9 633	1 552	292	1.9	4.3
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
CHESAPEAKE, VA (IC)								
71	Arts, entertainment, & recreation	29	17 634	4 393	1 028	482	4.4	10.4
711	Performing arts, spectator sports, & related industries	9	1 454	538	123	79	19.1	8.1
713	Amusement, gambling, & recreation industries	20	16 180	3 855	905	403	3.1	10.6
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	3 601	693	153	96	7.6	10.3
713940	Fitness & recreational sports centers	8	3 601	693	153	96	7.6	10.3
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
CLIFTON FORGE, VA (IC)								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLONIAL HEIGHTS, VA (IC)								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
DANVILLE, VA (IC)								
71	Arts, entertainment, & recreation	12	1 977	580	144	61	36.5	43.2
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
FAIRFAX, VA (IC)								
71	Arts, entertainment, & recreation	10	9 693	4 199	920	236	38.6	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	5 729	2 204	532	183	49.1	—
713940	Fitness & recreational sports centers	4	5 729	2 204	532	183	49.1	—
FALLS CHURCH, VA (IC)								
71	Arts, entertainment, & recreation	9	2 905	906	216	68	.4	11.4
713	Amusement, gambling, & recreation industries	5	2 513	760	178	42	—	13.2
7139	Other amusement & recreation services	5	2 513	760	178	42	—	13.2
FRANKLIN, VA (IC)								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
FREDERICKSBURG, VA (IC)								
71	Arts, entertainment, & recreation	14	8 469	2 169	511	183	14.4	—
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 440	948	221	69	14.8	—
713940	Fitness & recreational sports centers	4	2 440	948	221	69	14.8	—
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
GALAX, VA (IC)								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMPTON, VA (IC)								
71	Arts, entertainment, & recreation	29	10 602	2 629	522	251	31.1	6.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 647	1 043	222	96	16.8	6.5
713940	Fitness & recreational sports centers	9	3 647	1 043	222	96	16.8	6.5
HARRISONBURG, VA (IC)								
71	Arts, entertainment, & recreation	12	3 484	1 319	275	147	24.1	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
HOPEWELL, VA (IC)								
71	Arts, entertainment, & recreation	5	1 413	375	81	25	70.8	29.2
LEXINGTON, VA (IC)								
71	Arts, entertainment, & recreation	5	819	175	45	40	36.9	63.1
LYNCHBURG, VA (IC)								
71	Arts, entertainment, & recreation	22	5 562	1 494	370	212	28.6	6.0
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	1 901	712	186	131	13.3	17.4
713940	Fitness & recreational sports centers	10	1 901	712	186	131	13.3	17.4
MANASSAS, VA (IC)								
71	Arts, entertainment, & recreation	10	5 745	1 691	342	174	17.3	26.2
713	Amusement, gambling, & recreation industries	10	5 745	1 691	342	174	17.3	26.2
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARTINSVILLE, VA (IC)								
71	Arts, entertainment, & recreation	6	1 641	385	87	42	68.8	23.2
713	Amusement, gambling, & recreation industries	6	1 641	385	87	42	68.8	23.2
7139	Other amusement & recreation services	5	D	D	D	b	D	D
NEWPORT NEWS, VA (IC)								
71	Arts, entertainment, & recreation	31	17 152	4 253	886	516	19.9	.1
713	Amusement, gambling, & recreation industries	28	16 797	4 211	880	510	18.9	.1
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	4 691	825	195	93	9.1	—
713940	Fitness & recreational sports centers	8	4 691	825	195	93	9.1	—
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
NORFOLK, VA (IC)								
71	Arts, entertainment, & recreation	49	27 265	7 398	1 709	707	20.0	23.1
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	38	19 604	6 288	1 430	642	24.8	29.8
7139	Other amusement & recreation services	35	D	D	D	f	D	D
71393	Marinas	9	4 286	1 257	278	72	26.0	3.5
713930	Marinas	9	4 286	1 257	278	72	26.0	3.5
71394	Fitness & recreational sports centers	9	D	D	D	e	D	D
713940	Fitness & recreational sports centers	9	D	D	D	e	D	D
71395	Bowling centers	4	2 986	1 097	325	116	26.2	—
713950	Bowling centers	4	2 986	1 097	325	116	26.2	—
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	5 629	1 653	376	89	8.5	91.5
NORTON, VA (IC)								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PETERSBURG, VA (IC)								
71	Arts, entertainment, & recreation	9	5 120	937	236	79	67.4	6.2
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
POQUOSON, VA (IC)								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PORTSMOUTH, VA (IC)								
71	Arts, entertainment, & recreation	17	7 102	1 262	260	108	13.1	8.6
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
RADFORD, VA (IC)								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RICHMOND, VA (IC)								
71	Arts, entertainment, & recreation	45	25 096	10 044	2 061	840	18.9	7.4
711	Performing arts, spectator sports, & related industries	31	18 851	8 076	1 562	595	19.4	9.4
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711219	Other spectator sports	3	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	3 745	1 082	283	167	10.7	2.0
713940	Fitness & recreational sports centers	6	3 745	1 082	283	167	10.7	2.0

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROANOKE, VA (IC)								
71	Arts, entertainment, & recreation	34	17 361	5 399	1 358	674	11.2	12.6
711	Performing arts, spectator sports, & related industries	6	2 717	739	222	43	6.5	—
713	Amusement, gambling, & recreation industries	28	14 644	4 660	1 136	631	12.0	14.9
7139	Other amusement & recreation services	26	D	D	D	f	D	D
71394	Fitness & recreational sports centers	12	5 266	2 185	577	407	3.7	10.4
713940	Fitness & recreational sports centers	12	5 266	2 185	577	407	3.7	10.4
71399	All other amusement & recreation industries	6	4 972	1 168	285	64	—	32.8
713990	All other amusement & recreation industries	6	4 972	1 168	285	64	—	32.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
SALEM, VA (IC)								
71	Arts, entertainment, & recreation	8	1 990	612	133	90	30.1	6.5
STAUNTON, VA (IC)								
71	Arts, entertainment, & recreation	12	5 080	2 088	512	86	37.3	11.4
711	Performing arts, spectator sports, & related industries	6	2 942	1 316	368	26	—	19.6
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	2 138	772	144	60	88.6	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SUFFOLK, VA (IC)								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
VIRGINIA BEACH, VA (IC)								
71	Arts, entertainment, & recreation	131	89 316	18 707	4 042	1 656	18.3	13.9
711	Performing arts, spectator sports, & related industries	33	D	D	D	e	D	D
7111	Performing arts companies	13	7 513	1 366	450	66	.7	19.4
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	a	D	D
71121	Spectator sports	3	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	4	14 797	902	187	37	26.3	—
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	97	54 096	14 359	2 968	1 307	18.1	19.9
7131	Amusement parks & arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	86	D	D	D	g	D	D
71391	Golf courses & country clubs	8	11 783	3 349	623	298	27.5	—
713910	Golf courses & country clubs	8	11 783	3 349	623	298	27.5	—
71393	Marinas	6	5 205	1 357	281	68	20.7	—
713930	Marinas	6	5 205	1 357	281	68	20.7	—
71394	Fitness & recreational sports centers	35	12 763	3 939	967	515	18.2	14.9
713940	Fitness & recreational sports centers	35	12 763	3 939	967	515	18.2	14.9
7139405	Roller skating rinks	9	2 393	589	158	117	46.1	—
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	33	D	D	D	c	D	D
713990	All other amusement & recreation industries	33	D	D	D	c	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 879	856	196	88	7.8	72.4
WAYNESBORO, VA (IC)								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILLIAMSBURG, VA (IC)								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	WINCHESTER, VA (IC)							
71	Arts, entertainment, & recreation	19	8 193	1 705	388	188	41.3	4.5
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	4 811	1 127	286	155	21.6	3.2
7139	Other amusement & recreation services	11	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ABINGDON, VA							
71	Arts, entertainment, & recreation	5	1 333	374	76	32	19.8	69.1
	ALEXANDRIA, VA (IC)							
71	Arts, entertainment, & recreation	35	32 105	13 384	2 308	357	18.8	3.9
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	9 453	2 961	561	171	41.7	3.9
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	4 421	1 232	131	52	36.1	8.3
713940	Fitness & recreational sports centers	8	4 421	1 232	131	52	36.1	8.3
71399	All other amusement & recreation industries	4	2 523	1 018	256	62	88.9	—
713990	All other amusement & recreation industries	4	2 523	1 018	256	62	88.9	—
	ALTAVISTA, VA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ASHLAND, VA							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BEDFORD, VA (IC)							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BERRYVILLE, VA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BIG STONE GAP, VA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BLACKSBURG, VA							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
	BLACKSTONE, VA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BLUEFIELD, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BRIDGEWATER, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRISTOL, VA (IC)								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHARLOTTESVILLE, VA (IC)								
71	Arts, entertainment, & recreation	21	27 914	9 633	1 552	292	1.9	4.3
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
CHESAPEAKE, VA (IC)								
71	Arts, entertainment, & recreation	29	17 634	4 393	1 028	482	4.4	10.4
711	Performing arts, spectator sports, & related industries	9	1 454	538	123	79	19.1	8.1
713	Amusement, gambling, & recreation industries	20	16 180	3 855	905	403	3.1	10.6
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	3 601	693	153	96	7.6	10.3
713940	Fitness & recreational sports centers	8	3 601	693	153	96	7.6	10.3
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
CHINCOTEAGUE, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHRISTIANSBURG, VA								
71	Arts, entertainment, & recreation	5	2 048	741	145	68	43.1	—
713	Amusement, gambling, & recreation industries	5	2 048	741	145	68	43.1	—
CLIFTON FORGE, VA (IC)								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLONIAL BEACH, VA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
COLONIAL HEIGHTS, VA (IC)								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
CULPEPER, VA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
DANVILLE, VA (IC)								
71	Arts, entertainment, & recreation	12	1 977	580	144	61	36.5	43.2
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
DUMFRIES, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
FAIRFAX, VA (IC)								
71	Arts, entertainment, & recreation	10	9 693	4 199	920	236	38.6	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	5 729	2 204	532	183	49.1	—
713940	Fitness & recreational sports centers	4	5 729	2 204	532	183	49.1	—
FALLS CHURCH, VA (IC)								
71	Arts, entertainment, & recreation	9	2 905	906	216	68	.4	11.4
713	Amusement, gambling, & recreation industries	5	2 513	760	178	42	—	13.2
7139	Other amusement & recreation services	5	2 513	760	178	42	—	13.2
FARMVILLE, VA *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
FARMVILLE, VA (PRINCE EDWARD COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
FRANKLIN, VA (IC)								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
FREDERICKSBURG, VA (IC)								
71	Arts, entertainment, & recreation	14	8 469	2 169	511	183	14.4	—
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 440	948	221	69	14.8	—
713940	Fitness & recreational sports centers	4	2 440	948	221	69	14.8	—
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
FRONT ROYAL, VA								
71	Arts, entertainment, & recreation	6	1 471	511	140	102	12.7	39.8
GALAX, VA (IC)								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMPTON, VA (IC)								
71	Arts, entertainment, & recreation	29	10 602	2 629	522	251	31.1	6.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 647	1 043	222	96	16.8	6.5
713940	Fitness & recreational sports centers	9	3 647	1 043	222	96	16.8	6.5
HARRISONBURG, VA (IC)								
71	Arts, entertainment, & recreation	12	3 484	1 319	275	147	24.1	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
HERNDON, VA								
71	Arts, entertainment, & recreation	7	7 991	1 772	389	83	5.9	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
HOPEWELL, VA (IC)								
71	Arts, entertainment, & recreation	5	1 413	375	81	25	70.8	29.2

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEBANON, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEESBURG, VA								
71	Arts, entertainment, & recreation	11	8 264	2 080	284	147	15.5	9.4
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
LEXINGTON, VA (IC)								
71	Arts, entertainment, & recreation	5	819	175	45	40	36.9	63.1
LURAY, VA								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	c	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
LYNCHBURG, VA (IC)								
71	Arts, entertainment, & recreation	22	5 562	1 494	370	212	28.6	6.0
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	1 901	712	186	131	13.3	17.4
713940	Fitness & recreational sports centers	10	1 901	712	186	131	13.3	17.4
MANASSAS, VA (IC)								
71	Arts, entertainment, & recreation	10	5 745	1 691	342	174	17.3	26.2
713	Amusement, gambling, & recreation industries	10	5 745	1 691	342	174	17.3	26.2
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
MARION, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MARTINSVILLE, VA (IC)								
71	Arts, entertainment, & recreation	6	1 641	385	87	42	68.8	23.2
713	Amusement, gambling, & recreation industries	6	1 641	385	87	42	68.8	23.2
7139	Other amusement & recreation services	5	D	D	D	b	D	D
NEWPORT NEWS, VA (IC)								
71	Arts, entertainment, & recreation	31	17 152	4 253	886	516	19.9	.1
713	Amusement, gambling, & recreation industries	28	16 797	4 211	880	510	18.9	.1
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	4 691	825	195	93	9.1	—
713940	Fitness & recreational sports centers	8	4 691	825	195	93	9.1	—
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
NORFOLK, VA (IC)								
71	Arts, entertainment, & recreation	49	27 265	7 398	1 709	707	20.0	23.1
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	38	19 604	6 288	1 430	642	24.8	29.8
7139	Other amusement & recreation services	35	D	D	D	f	D	D
71393	Marinas	9	4 286	1 257	278	72	26.0	3.5
713930	Marinas	9	4 286	1 257	278	72	26.0	3.5
71394	Fitness & recreational sports centers	9	D	D	D	e	D	D
713940	Fitness & recreational sports centers	9	D	D	D	e	D	D
71395	Bowling centers	4	2 986	1 097	325	116	26.2	—
713950	Bowling centers	4	2 986	1 097	325	116	26.2	—
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	5 629	1 653	376	89	8.5	91.5

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
NORTON, VA (IC)								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ORANGE, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PETERSBURG, VA (IC)								
71	Arts, entertainment, & recreation	9	5 120	937	236	79	67.4	6.2
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
POQUOSON, VA (IC)								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PORTSMOUTH, VA (IC)								
71	Arts, entertainment, & recreation	17	7 102	1 262	260	108	13.1	8.6
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
PULASKI, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RADFORD, VA (IC)								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RICHLANDS, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
RICHMOND, VA (IC)								
71	Arts, entertainment, & recreation	45	25 096	10 044	2 061	840	18.9	7.4
711	Performing arts, spectator sports, & related industries	31	18 851	8 076	1 562	595	19.4	9.4
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711219	Other spectator sports	3	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	3 745	1 082	283	167	10.7	2.0
713940	Fitness & recreational sports centers	6	3 745	1 082	283	167	10.7	2.0
ROANOKE, VA (IC)								
71	Arts, entertainment, & recreation	34	17 361	5 399	1 358	674	11.2	12.6
711	Performing arts, spectator sports, & related industries	6	2 717	739	222	43	6.5	—
713	Amusement, gambling, & recreation industries	28	14 644	4 660	1 136	631	12.0	14.9
7139	Other amusement & recreation services	26	D	D	D	f	D	D
71394	Fitness & recreational sports centers	12	5 266	2 185	577	407	3.7	10.4
713940	Fitness & recreational sports centers	12	5 266	2 185	577	407	3.7	10.4
71399	All other amusement & recreation industries	6	4 972	1 168	285	64	—	32.8
713990	All other amusement & recreation industries	6	4 972	1 168	285	64	—	32.8
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D
ROCKY MOUNT, VA								
71	Arts, entertainment, & recreation	4	1 788	510	88	26	16.2	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
SALEM, VA (IC)								
71	Arts, entertainment, & recreation	8	1 990	612	133	90	30.1	6.5
SMITHFIELD, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	SOUTH BOSTON, VA *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SOUTH HILL, VA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	STAUNTON, VA (IC)							
71	Arts, entertainment, & recreation	12	5 080	2 088	512	86	37.3	11.4
711	Performing arts, spectator sports, & related industries	6	2 942	1 316	368	26	—	19.6
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	2 138	772	144	60	88.6	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	STRASBURG, VA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SUFFOLK, VA (IC)							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	VIENNA, VA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	VINTON, VA							
71	Arts, entertainment, & recreation	5	1 520	545	127	80	42.4	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	VIRGINIA BEACH, VA (IC)							
71	Arts, entertainment, & recreation	131	89 316	18 707	4 042	1 656	18.3	13.9
711	Performing arts, spectator sports, & related industries	33	D	D	D	e	D	D
7111	Performing arts companies	13	7 513	1 366	450	66	.7	19.4
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	a	D	D
71121	Spectator sports	3	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	4	14 797	902	187	37	26.3	—
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	97	54 096	14 359	2 968	1 307	18.1	19.9
7131	Amusement parks & arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	86	D	D	D	g	D	D
71391	Golf courses & country clubs	8	11 783	3 349	623	298	27.5	—
713910	Golf courses & country clubs	8	11 783	3 349	623	298	27.5	—
71393	Marinas	6	5 205	1 357	281	68	20.7	—
713930	Marinas	6	5 205	1 357	281	68	20.7	—
71394	Fitness & recreational sports centers	35	12 763	3 939	967	515	18.2	14.9
713940	Fitness & recreational sports centers	35	12 763	3 939	967	515	18.2	14.9
7139405	Roller skating rinks	9	2 393	589	158	117	46.1	—
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	33	D	D	D	c	D	D
713990	All other amusement & recreation industries	33	D	D	D	c	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 879	856	196	88	7.8	72.4
	WARRENTON, VA							
71	Arts, entertainment, & recreation	5	2 384	412	100	38	24.9	—
	WAYNESBORO, VA (IC)							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WILLIAMSBURG, VA (IC)								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WINCHESTER, VA (IC)								
71	Arts, entertainment, & recreation	19	8 193	1 705	388	188	41.3	4.5
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	4 811	1 127	286	155	21.6	3.2
7139	Other amusement & recreation services	11	D	D	D	c	D	D
WOODSTOCK, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WYTHEVILLE, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ACCOMACK COUNTY, VA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF ALBEMARLE COUNTY, VA								
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF ALLEGHANY COUNTY, VA								
71	Arts, entertainment, & recreation	3	1 463	275	47	26	D	—
BALANCE OF AMHERST COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF APPOMATTOX COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ARLINGTON COUNTY, VA								
71	Arts, entertainment, & recreation	43	28 113	10 074	2 371	523	13.9	34.2
711	Performing arts, spectator sports, & related industries	17	9 560	4 834	1 216	99	8.9	2.9
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	26	18 553	5 240	1 155	424	16.5	50.3
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	17	14 958	3 816	948	334	13.2	57.6
713940	Fitness & recreational sports centers	17	14 958	3 816	948	334	13.2	57.6
BALANCE OF AUGUSTA COUNTY, VA								
71	Arts, entertainment, & recreation	9	2 015	587	112	69	56.3	4.3
BALANCE OF BATH COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BEDFORD COUNTY, VA								
71	Arts, entertainment, & recreation	17	3 182	750	129	71	45.9	—
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BLAND COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
BALANCE OF BOTETOURT COUNTY, VA								
71	Arts, entertainment, & recreation	7	1 014	270	54	15	76.6	11.7
BALANCE OF BUCHANAN COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BUCKINGHAM COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CAMPBELL COUNTY, VA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
BALANCE OF CAROLINE COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, VA								
71	Arts, entertainment, & recreation	6	2 689	902	148	44	30.2	—
713	Amusement, gambling, & recreation industries	6	2 689	902	148	44	30.2	—
7139	Other amusement & recreation services	6	2 689	902	148	44	30.2	—
BALANCE OF CHARLES CITY COUNTY, VA								
71	Arts, entertainment, & recreation	4	1 256	550	107	68	55.8	—
BALANCE OF CHARLOTTE COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CHESTERFIELD COUNTY, VA								
71	Arts, entertainment, & recreation	49	51 095	11 884	2 589	950	9.8	1.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	3	D	D	D	a	D	D
71151	Independent artists, writers, & performers	3	D	D	D	a	D	D
711510	Independent artists, writers, & performers	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	f	D	D
7139	Other amusement & recreation services	42	D	D	D	f	D	D
71391	Golf courses & country clubs	8	17 020	4 838	971	372	11.7	—
713910	Golf courses & country clubs	8	17 020	4 838	971	372	11.7	—
71394	Fitness & recreational sports centers	19	D	D	D	e	D	D
713940	Fitness & recreational sports centers	19	D	D	D	e	D	D
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
BALANCE OF CLARKE COUNTY, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CULPEPER COUNTY, VA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF CUMBERLAND COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF DINWIDDIE COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
BALANCE OF ESSEX COUNTY, VA								
71	Arts, entertainment, & recreation	3	1 781	340	64	24	—	—
713	Amusement, gambling, & recreation industries	3	1 781	340	64	24	—	—
7139	Other amusement & recreation services	3	1 781	340	64	24	—	—
BALANCE OF FAIRFAX COUNTY, VA								
71	Arts, entertainment, & recreation	211	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	88	D	D	D	g	D	D
7111	Performing arts companies	14	D	D	D	g	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
71119	Other performing arts companies	8	D	D	D	g	D	D
711190	Other performing arts companies	8	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	e	D	D
7112	Spectator sports	9	D	D	D	b	D	D
71121	Spectator sports	9	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	46	D	D	D	c	D	D
71151	Independent artists, writers, & performers	46	D	D	D	c	D	D
711510	Independent artists, writers, & performers	46	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	122	D	D	D	g	D	D
7131	Amusement parks & arcades	8	4 358	996	242	140	3.4	—
71312	Amusement arcades	8	4 358	996	242	140	3.4	—
713120	Amusement arcades	8	4 358	996	242	140	3.4	—
7139	Other amusement & recreation services	114	D	D	D	g	D	D
71391	Golf courses & country clubs	8	9 682	1 748	391	118	8.9	2.4
713910	Golf courses & country clubs	8	9 682	1 748	391	118	8.9	2.4
71394	Fitness & recreational sports centers	61	D	D	D	g	D	D
713940	Fitness & recreational sports centers	61	D	D	D	g	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	33	D	D	D	c	D	D
713990	All other amusement & recreation industries	33	D	D	D	c	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
BALANCE OF FAUQUIER COUNTY, VA								
71	Arts, entertainment, & recreation	23	8 807	2 313	560	116	24.7	10.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
7115	Independent artists, writers, & performers	6	D	D	D	a	D	D
71151	Independent artists, writers, & performers	6	D	D	D	a	D	D
711510	Independent artists, writers, & performers	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BALANCE OF FLOYD COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FLUVANNA COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, VA								
71	Arts, entertainment, & recreation	12	2 466	386	62	30	81.8	15.8
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF FREDERICK COUNTY, VA								
71	Arts, entertainment, & recreation	15	6 132	2 023	401	137	31.4	—
711	Performing arts, spectator sports, & related industries	4	2 747	1 047	209	31	14.8	—
713	Amusement, gambling, & recreation industries	11	3 385	976	192	106	44.9	—
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BALANCE OF GLOUCESTER COUNTY, VA								
71	Arts, entertainment, & recreation	10	4 633	1 833	346	81	13.9	3.3
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
BALANCE OF GOCHLAND COUNTY, VA								
71	Arts, entertainment, & recreation	7	2 632	752	98	32	3.7	11.1
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF GRAYSON COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GREENE COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GREENSVILLE COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
BALANCE OF HALIFAX COUNTY, VA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
BALANCE OF HANOVER COUNTY, VA								
71	Arts, entertainment, & recreation	13	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	g	D	D
7131	Amusement parks & arcades	1	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
BALANCE OF HENRICO COUNTY, VA								
71	Arts, entertainment, & recreation	60	42 290	8 954	1 818	679	16.5	6.7
711	Performing arts, spectator sports, & related industries	18	19 181	2 536	438	63	9.7	.6
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	42	23 109	6 418	1 380	616	22.2	11.7
7139	Other amusement & recreation services	41	D	D	D	f	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	22	10 756	3 199	614	321	19.2	12.0
713940	Fitness & recreational sports centers	22	10 756	3 199	614	321	19.2	12.0
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HENRY COUNTY, VA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
BALANCE OF ISLE OF WIGHT COUNTY, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF JAMES CITY COUNTY, VA								
71	Arts, entertainment, & recreation	11	18 039	4 346	566	213	.3	2.2
713	Amusement, gambling, & recreation industries	7	17 379	4 163	529	208	—	—
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
BALANCE OF KING GEORGE COUNTY, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF KING WILLIAM COUNTY, VA								
71	Arts, entertainment, & recreation	4	160	39	9	4	39.4	18.8
BALANCE OF LANCASTER COUNTY, VA								
71	Arts, entertainment, & recreation	6	2 132	432	57	45	27.4	2.4
713	Amusement, gambling, & recreation industries	6	2 132	432	57	45	27.4	2.4
7139	Other amusement & recreation services	6	2 132	432	57	45	27.4	2.4
BALANCE OF LEE COUNTY, VA								
71	Arts, entertainment, & recreation	5	883	310	81	28	43.4	46.0
BALANCE OF LOUDOUN COUNTY, VA								
71	Arts, entertainment, & recreation	33	93 945	55 740	9 497	431	1.6	5.6
711	Performing arts, spectator sports, & related industries	16	D	D	D	e	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
BALANCE OF LOUISA COUNTY, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF LUNENBURG COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MATHEWS COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MECKLENBURG COUNTY, VA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF MIDDLESEX COUNTY, VA								
71	Arts, entertainment, & recreation	22	6 268	2 283	502	132	27.2	5.2
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71393	Marinas	19	D	D	D	c	D	D
713930	Marinas	19	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF MONTGOMERY COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF NELSON COUNTY, VA								
71	Arts, entertainment, & recreation	6	7 749	2 252	999	573	21.0	1.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	f	D	D
7139	Other amusement & recreation services	3	D	D	D	f	D	D
BALANCE OF NEW KENT COUNTY, VA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
BALANCE OF NORTHAMPTON COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF NORTHUMBERLAND COUNTY, VA								
71	Arts, entertainment, & recreation	8	2 088	593	115	35	100.0	—
713	Amusement, gambling, & recreation industries	8	2 088	593	115	35	100.0	—
7139	Other amusement & recreation services	8	2 088	593	115	35	100.0	—
BALANCE OF NOTTOWAY COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, VA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF PAGE COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PATRICK COUNTY, VA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711219	Other spectator sports	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	b	D	D
BALANCE OF PITTSYLVANIA COUNTY, VA								
71	Arts, entertainment, & recreation	9	1 756	593	107	26	67.4	13.9
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
BALANCE OF POWHATAN COUNTY, VA								
71	Arts, entertainment, & recreation	3	2 256	852	154	61	D	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF PRINCE GEORGE COUNTY, VA								
71	Arts, entertainment, & recreation	5	1 881	484	94	48	75.7	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF PRINCE WILLIAM COUNTY, VA								
71	Arts, entertainment, & recreation	48	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	12	15 286	2 147	291	70	8.2	—
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	36	D	D	D	f	D	D
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71393	Marinas	3	5 563	1 211	216	29	—	—
713930	Marinas	3	5 563	1 211	216	29	—	—
71394	Fitness & recreational sports centers	14	D	D	D	e	D	D
713940	Fitness & recreational sports centers	14	D	D	D	e	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	3 585	933	177	69	50.4	12.9
713990	All other amusement & recreation industries	11	3 585	933	177	69	50.4	12.9
BALANCE OF PULASKI COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RAPPAHANNOCK COUNTY, VA								
71	Arts, entertainment, & recreation	5	1 129	237	26	15	30.5	25.2
BALANCE OF RICHMOND COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
BALANCE OF ROANOKE COUNTY, VA								
71	Arts, entertainment, & recreation	16	7 894	2 799	735	203	28.2	.6
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
BALANCE OF ROCKBRIDGE COUNTY, VA								
71	Arts, entertainment, & recreation	7	1 098	430	52	50	13.3	12.5
BALANCE OF ROCKINGHAM COUNTY, VA								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF SCOTT COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF SHENANDOAH COUNTY, VA								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF SMYTH COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF SOUTHAMPTON COUNTY, VA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF SPOTSYLVANIA COUNTY, VA								
71	Arts, entertainment, & recreation	19	7 952	1 761	343	157	8.8	2.0
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71393	Marinas	4	4 415	697	162	41	5.8	—
713930	Marinas	4	4 415	697	162	41	5.8	—
BALANCE OF STAFFORD COUNTY, VA								
71	Arts, entertainment, & recreation	15	5 144	1 564	257	132	27.4	20.3
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF SUSSEX COUNTY, VA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TAZEWELL COUNTY, VA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, VA								
71	Arts, entertainment, & recreation	10	6 433	1 834	365	112	31.4	5.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, VA								
71	Arts, entertainment, & recreation	10	23 213	4 254	931	143	2.5	.1
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
BALANCE OF WESTMORELAND COUNTY, VA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	a	D	D
7139	Other amusement & recreation services	5	D	D	D	a	D	D
BALANCE OF WISE COUNTY, VA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF WYTHE COUNTY, VA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF YORK COUNTY, VA								
71	Arts, entertainment, & recreation	11	D	D	D	h	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	h	D	D
7131	Amusement parks & arcades	1	D	D	D	h	D	D
71311	Amusement & theme parks	1	D	D	D	h	D	D
713110	Amusement & theme parks	1	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	h	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

VIRGINIA

Castlewood was incorporated in April 1991, but this change was not submitted to the Census Bureau until June 1994.

Farmville is in Cumberland and Prince Edward Counties.

Halifax County includes South Boston, formerly an independent city, whose area reverted to Halifax County.

South Boston was formerly an independent city; its area reverted to Halifax County in June 1995.

Appendix E. Metropolitan Areas

VIRGINIA

Charlottesville, VA MSA

Albemarle County, VA
Fluvanna County, VA
Greene County, VA
Charlottesville, VA (IC)

Danville, VA MSA

Pittsylvania County, VA
Danville, VA (IC)

Johnson City—Kingsport—Bristol, TN—VA MSA

Carter County, TN
Hawkins County, TN
Sullivan County, TN
Unicoi County, TN
Washington County, TN
Scott County, VA
Washington County, VA
Bristol, VA (IC)

Lynchburg, VA MSA

Amherst County, VA
Bedford County, VA
Campbell County, VA
Bedford, VA (IC)
Lynchburg, VA (IC)

Norfolk—Virginia Beach—Newport News, VA—NC MSA

Currituck County, NC
Gloucester County, VA
Isle of Wight County, VA
James City County, VA
Mathews County, VA
York County, VA
Chesapeake, VA (IC)

Norfolk—Virginia Beach—Newport News, VA—NC MSA—Con.

Hampton, VA (IC)
Newport News, VA (IC)
Norfolk, VA (IC)
Poquoson, VA (IC)
Portsmouth, VA (IC)
Suffolk, VA (IC)
Virginia Beach, VA (IC)
Williamsburg, VA (IC)

Richmond—Petersburg, VA MSA

Charles City County, VA
Chesterfield County, VA
Dinwiddie County, VA
Goochland County, VA
Hanover County, VA
Henrico County, VA
New Kent County, VA
Powhatan County, VA
Prince George County, VA
Colonial Heights, VA (IC)
Hopewell, VA (IC)
Petersburg, VA (IC)
Richmond, VA (IC)

Roanoke, VA MSA

Botetourt County, VA
Roanoke County, VA
Roanoke, VA (IC)
Salem, VA (IC)

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC
Calvert County, MD
Charles County, MD

Washington, DC—MD—VA—WV PMSA—Con.

Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA
Anne Arundel County, MD
Baltimore County, MD
Carroll County, MD
Harford County, MD
Howard County, MD
Queen Anne's County, MD
Baltimore, MD (IC)

Washington—Baltimore, DC—MD—VA—WV CMSA—Con.

Hagerstown, MD PMSA
Washington County, MD
Washington, DC—MD—VA—WV PMSA
District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Vermont

1997

Issued September 1999

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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1997 Economic Census *Arts, Entertainment, and Recreation* Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VERMONT								
71	Arts, entertainment, & recreation	293	226 937	61 366	19 571	5 450	9.4	3.5
711	Performing arts, spectator sports, & related industries	83	35 421	9 169	1 841	198	15.9	4.3
7111	Performing arts companies	18	19 121	4 113	533	57	4.5	—
71111	Theater companies & dinner theaters	8	D	D	D	a	D	D
711110	Theater companies & dinner theaters	8	D	D	D	a	D	D
7111102	Theater companies	8	D	D	D	a	D	D
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	7	D	D	D	a	D	D
711130	Musical groups & artists	7	D	D	D	a	D	D
7111309	Other music groups & artists	7	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	7	3 056	794	85	20	8.7	—
71121	Spectator sports	7	3 056	794	85	20	8.7	—
711211	Sports teams & clubs	1	D	D	D	a	D	D
7112112	Baseball clubs	1	D	D	D	a	D	D
711212	Racetracks	3	1 519	465	35	5	—	—
7112122	Auto racetrack operation	3	1 519	465	35	5	—	—
711219	Other spectator sports	3	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	11	4 126	820	185	39	35.5	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	2 114	1 015	209	12	6.3	—
71141	Agents/managers for artists, athletes, & other public figures	5	2 114	1 015	209	12	6.3	—
711410	Agents/managers for artists, athletes, & other public figures	5	2 114	1 015	209	12	6.3	—
7115	Independent artists, writers, & performers	42	7 004	2 427	829	70	41.4	20.0
71151	Independent artists, writers, & performers	42	7 004	2 427	829	70	41.4	20.0
711510	Independent artists, writers, & performers	42	7 004	2 427	829	70	41.4	20.0
712	Museums, historical sites, & similar institutions	5	772	187	29	8	10.5	9.8
7121	Museums, historical sites, & similar institutions	5	772	187	29	8	10.5	9.8
71211	Museums	3	D	D	D	a	D	D
712110	Museums	3	D	D	D	a	D	D
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	205	190 744	52 010	17 701	5 244	8.2	3.4
7131	Amusement parks & arcades	10	D	D	D	b	D	D
71311	Amusement & theme parks	2	D	D	D	a	D	D
713110	Amusement & theme parks	2	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	a	D	D
71312	Amusement arcades	8	D	D	D	b	D	D
713120	Amusement arcades	8	D	D	D	b	D	D
7132	Gambling industries	5	D	D	D	a	D	D
71329	Other gambling industries	5	D	D	D	a	D	D
713290	Other gambling industries	5	D	D	D	a	D	D
7132901	Slot machine operators	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	a	D	D
7139	Other amusement & recreation services	190	188 896	51 415	17 627	5 201	8.0	3.1
71391	Golf courses & country clubs	31	13 939	4 426	517	129	38.1	4.8
713910	Golf courses & country clubs	31	13 939	4 426	517	129	38.1	4.8
71392	Skiing facilities	14	138 185	36 579	14 607	3 804	.3	2.2
713920	Skiing facilities	14	138 185	36 579	14 607	3 804	.3	2.2
71393	Marinas	12	6 004	1 390	278	51	24.7	—
713930	Marinas	12	6 004	1 390	278	51	24.7	—
71394	Fitness & recreational sports centers	70	17 324	5 948	1 369	867	23.0	7.0
713940	Fitness & recreational sports centers	70	17 324	5 948	1 369	867	23.0	7.0
7139404	Ice skating rinks	4	949	287	77	28	—	8.6
7139405	Roller skating rinks	2	D	D	D	a	D	D
71395	Bowling centers	20	6 398	1 672	478	211	24.1	—
713950	Bowling centers	20	6 398	1 672	478	211	24.1	—
71399	All other amusement & recreation industries	43	7 046	1 400	378	139	33.5	14.0
713990	All other amusement & recreation industries	43	7 046	1 400	378	139	33.5	14.0
7139904	Miniature golf courses	5	341	28	1	1	42.2	—
7139905	Coin-operated amusement devices (except slot machine operation)	8	2 647	667	173	38	—	24.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
VERMONT									
71	Arts, entertainment, & recreation	109	41 725	38 846	13 958	2 429	653	28.9	5.5
711	Performing arts, spectator sports, & related industries	29	12 741	12 456	2 872	555	200	14.4	5.3
7111	Performing arts companies	17	4 256	3 907	980	173	83	29.7	8.2
71111	Theater companies & dinner theaters	9	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	8	1 317	1 310	496	79	33	32.9	2.4
71113	Musical groups & artists	6	2 134	1 871	397	90	21	26.5	10.0
711130	Musical groups & artists	6	2 134	1 871	397	90	21	26.5	10.0
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	D	a	D	D
71119	Other performing arts companies	2	D	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	D	b	D	D
7111901	Circuses	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	12	8 485	8 549	1 892	382	117	6.7	3.8
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	38	14 597	13 153	6 083	1 241	290	36.7	1.8
7121	Museums, historical sites, & similar institutions	38	14 597	13 153	6 083	1 241	290	36.7	1.8
71211	Museums	27	10 473	9 886	5 199	1 025	245	30.2	2.5
712110	Museums	27	10 473	9 886	5 199	1 025	245	30.2	2.5
71212	Historical sites	7	3 327	2 578	692	176	31	63.9	—
712120	Historical sites	7	3 327	2 578	692	176	31	63.9	—
71213	Zoos & botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	3	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	3	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	42	14 387	13 237	5 003	633	163	34.0	9.3
7139	Other amusement & recreation services	42	14 387	13 237	5 003	633	163	34.0	9.3
71391	Golf courses & country clubs	12	8 864	8 448	3 082	299	80	16.1	—
713910	Golf courses & country clubs	12	8 864	8 448	3 082	299	80	16.1	—
71394	Fitness & recreational sports centers	20	2 704	2 579	999	170	39	65.5	17.7
713940	Fitness & recreational sports centers	20	2 704	2 579	999	170	39	65.5	17.7
71399	All other amusement & recreation industries	10	2 819	2 210	922	164	44	59.9	30.7
713990	All other amusement & recreation industries	10	2 819	2 210	922	164	44	59.9	30.7

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BURLINGTON, VT MSA								
71	Arts, entertainment, & recreation	87	45 689	12 053	2 312	844	13.2	1.3
711	Performing arts, spectator sports, & related industries	24	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	62	22 394	7 167	1 565	752	17.1	2.0
7139	Other amusement & recreation services	57	21 924	6 928	1 532	734	16.1	2.0
71393	Marinas	9	D	D	D	b	D	D
713930	Marinas	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	20	9 273	3 429	821	489	7.7	2.4
713940	Fitness & recreational sports centers	20	9 273	3 429	821	489	7.7	2.4
71395	Bowling centers	6	D	D	D	b	D	D
713950	Bowling centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	14	2 939	408	98	44	34.9	7.6
713990	All other amusement & recreation industries	14	2 939	408	98	44	34.9	7.6
AREA OUTSIDE VERMONT METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	206	181 248	49 313	17 259	4 606	8.4	4.1
711	Performing arts, spectator sports, & related industries	59	D	D	D	c	D	D
7111	Performing arts companies	12	D	D	D	b	D	D
7115	Independent artists, writers, & performers	32	D	D	D	b	D	D
71151	Independent artists, writers, & performers	32	D	D	D	b	D	D
711510	Independent artists, writers, & performers	32	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	143	168 350	44 843	16 136	4 492	7.0	3.5
7139	Other amusement & recreation services	133	166 972	44 487	16 095	4 467	6.9	3.2
71391	Golf courses & country clubs	24	10 888	3 296	369	80	45.3	6.1
713910	Golf courses & country clubs	24	10 888	3 296	369	80	45.3	6.1
71392	Skiing facilities	13	D	D	D	h	D	D
713920	Skiing facilities	13	D	D	D	h	D	D
71394	Fitness & recreational sports centers	50	8 051	2 519	548	378	40.7	12.3
713940	Fitness & recreational sports centers	50	8 051	2 519	548	378	40.7	12.3
71395	Bowling centers	14	D	D	D	c	D	D
713950	Bowling centers	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	29	4 107	992	280	95	32.5	18.6
713990	All other amusement & recreation industries	29	4 107	992	280	95	32.5	18.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BURLINGTON, VT MSA									
71	Arts, entertainment, & recreation	28	14 373	14 257	5 493	1 019	272	6.3	3.6
711	Performing arts, spectator sports, & related industries	13	8 378	8 261	1 940	422	123	3.7	4.7
7111	Performing arts companies	8	1 803	1 633	372	80	23	4.7	19.3
71113	Musical groups & artists	4	D	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	5	6 575	6 628	1 568	342	100	3.5	.7
712	Museums, historical sites, & similar institutions	6	3 340	3 514	2 662	488	116	1.9	.8
7121	Museums, historical sites, & similar institutions	6	3 340	3 514	2 662	488	116	1.9	.8
71211	Museums	4	D	D	D	D	c	D	D
712110	Museums	4	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	2 655	2 482	891	109	33	20.1	3.4
7139	Other amusement & recreation services	9	2 655	2 482	891	109	33	20.1	3.4

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE VERMONT METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	81	27 352	24 589	8 465	1 410	381	40.8	6.5
711	Performing arts, spectator sports, & related industries	16	4 363	4 195	932	133	77	34.9	6.3
7111	Performing arts companies	9	2 453	2 274	608	93	60	48.1	—
71111	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	32	11 257	9 639	3 421	753	174	47.0	2.1
7121	Museums, historical sites, & similar institutions	32	11 257	9 639	3 421	753	174	47.0	2.1
71211	Museums	23	D	D	D	D	c	D	D
712110	Museums	23	D	D	D	D	c	D	D
71212	Historical sites	6	D	D	D	D	b	D	D
712120	Historical sites	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	11 732	10 755	4 112	524	130	37.1	10.7
7139	Other amusement & recreation services	33	11 732	10 755	4 112	524	130	37.1	10.7
71391	Golf courses & country clubs	11	D	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADDISON COUNTY, VT								
71	Arts, entertainment, & recreation	11	1 864	481	122	34	19.2	31.7
BENNINGTON COUNTY, VT								
71	Arts, entertainment, & recreation	28	11 814	3 488	1 037	302	29.7	3.2
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	21	9 818	3 286	981	293	20.1	3.1
7139	Other amusement & recreation services	19	D	D	D	e	D	D
CALEDONIA COUNTY, VT								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
CHITTENDEN COUNTY, VT								
71	Arts, entertainment, & recreation	78	44 052	11 596	2 226	834	12.5	1.3
711	Performing arts, spectator sports, & related industries	23	23 192	4 870	735	99	8.8	.6
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	54	D	D	D	f	D	D
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	17	8 830	3 294	790	481	7.8	2.5
713940	Fitness & recreational sports centers	17	8 830	3 294	790	481	7.8	2.5
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ESSEX COUNTY, VT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKLIN COUNTY, VT								
71	Arts, entertainment, & recreation	12	1 922	620	74	26	34.8	—
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
GRAND ISLE COUNTY, VT								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
LAMOILLE COUNTY, VT								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
ORANGE COUNTY, VT								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
ORLEANS COUNTY, VT								
71	Arts, entertainment, & recreation	8	1 701	315	64	14	41.4	38.3
713	Amusement, gambling, & recreation industries	8	1 701	315	64	14	41.4	38.3
7139	Other amusement & recreation services	7	D	D	D	a	D	D
RUTLAND COUNTY, VT								
71	Arts, entertainment, & recreation	35	54 466	16 453	5 904	1 297	7.9	2.7
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	28	52 390	15 595	5 770	1 291	7.8	1.1
7139	Other amusement & recreation services	26	D	D	D	g	D	D
71392	Skiing facilities	2	D	D	D	g	D	D
713920	Skiing facilities	2	D	D	D	g	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
WASHINGTON COUNTY, VT								
71	Arts, entertainment, & recreation	29	30 662	5 656	2 114	769	3.6	.8
711	Performing arts, spectator sports, & related industries	11	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	28 514	4 933	1 966	754	2.4	.6
7139	Other amusement & recreation services	16	D	D	D	f	D	D
71392	Skiing facilities	2	D	D	D	f	D	D
713920	Skiing facilities	2	D	D	D	f	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
WINDHAM COUNTY, VT								
71	Arts, entertainment, & recreation	30	29 639	9 251	3 288	873	3.9	1.5
713	Amusement, gambling, & recreation industries	17	D	D	D	f	D	D
7139	Other amusement & recreation services	16	D	D	D	f	D	D
71392	Skiing facilities	2	D	D	D	f	D	D
713920	Skiing facilities	2	D	D	D	f	D	D
WINDSOR COUNTY, VT								
71	Arts, entertainment, & recreation	31	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	g	D	D
7139	Other amusement & recreation services	16	D	D	D	g	D	D
71392	Skiing facilities	2	D	D	D	f	D	D
713920	Skiing facilities	2	D	D	D	f	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BARRE, VT								
71	Arts, entertainment, & recreation	5	303	76	18	4	37.0	—
BELLOWS FALLS, VT								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BENNINGTON TOWN, VT								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BRATTLEBORO TOWN, VT								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BURLINGTON, VT								
71	Arts, entertainment, & recreation	15	21 260	4 325	641	96	5.6	1.5
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
COLCHESTER TOWN, VT								
71	Arts, entertainment, & recreation	7	2 252	514	111	49	41.9	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ESSEX JUNCTION, VT								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
MONTPELIER, VT								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
NEWPORT, VT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RUTLAND, VT								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
ST. ALBANS, VT								
71	Arts, entertainment, & recreation	7	1 305	418	74	26	9.8	—
SOUTH BURLINGTON, VT								
71	Arts, entertainment, & recreation	12	5 726	2 210	509	241	16.1	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	4 617	1 806	434	223	8.0	—
713940	Fitness & recreational sports centers	7	4 617	1 806	434	223	8.0	—
VERGENNES, VT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINOOSKI, VT								
71	Arts, entertainment, & recreation	3	1 502	278	30	27	—	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	CHITTENDEN COUNTY, VT—PSEUDO REMAINDER OF COUNTY							
71	Arts, entertainment, & recreation	36	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
	FRANKLIN COUNTY, VT—PSEUDO REMAINDER OF COUNTY							
71	Arts, entertainment, & recreation	5	617	202	-	-	87.5	-
	GRAND ISLE COUNTY, VT—PSEUDO REMAINDER OF COUNTY							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
	BALANCE OF ADDISON COUNTY, VT							
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
	BALANCE OF BENNINGTON COUNTY, VT							
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
	BALANCE OF CALEDONIA COUNTY, VT							
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
	BALANCE OF ESSEX COUNTY, VT							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF LAMOILLE COUNTY, VT							
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
	BALANCE OF ORANGE COUNTY, VT							
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
	BALANCE OF ORLEANS COUNTY, VT							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	a	D	D
7139	Other amusement & recreation services	6	D	D	D	a	D	D
	BALANCE OF RUTLAND COUNTY, VT							
71	Arts, entertainment, & recreation	24	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	g	D	D
7139	Other amusement & recreation services	16	D	D	D	g	D	D
71392	Skiing facilities	2	D	D	D	g	D	D
713920	Skiing facilities	2	D	D	D	g	D	D
	BALANCE OF WASHINGTON COUNTY, VT							
71	Arts, entertainment, & recreation	20	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7139	Other amusement & recreation services	11	D	D	D	f	D	D
71392	Skiing facilities	2	D	D	D	f	D	D
713920	Skiing facilities	2	D	D	D	f	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WINDHAM COUNTY, VT								
71	Arts, entertainment, & recreation	20	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	f	D	D
7139	Other amusement & recreation services	10	D	D	D	f	D	D
71392	Skiing facilities	2	D	D	D	f	D	D
713920	Skiing facilities	2	D	D	D	f	D	D
BALANCE OF WINDSOR COUNTY, VT								
71	Arts, entertainment, & recreation	31	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	g	D	D
7139	Other amusement & recreation services	16	D	D	D	g	D	D
71392	Skiing facilities	2	D	D	D	f	D	D
713920	Skiing facilities	2	D	D	D	f	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

VERMONT

There are no geographic notes for the state of Vermont.

Appendix E. Metropolitan Areas

VERMONT

Burlington, VT MSA

- Chittenden County, VT (Part)
- Burlington city, VT
- Colchester town, VT
- Essex Junction village, VT
- South Burlington city, VT
- Winooski city, VT

Burlington, VT MSA—Con.

- Franklin County, VT (Part)
- St. Albans city, VT
- Swanton village, VT
- Grand Isle County, VT (Part)

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Helping You Make Informed Decisions

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON								
71	Arts, entertainment, & recreation	1 680	1 620 069	544 629	131 323	27 971	12.5	6.2
711	Performing arts, spectator sports, & related industries	456	455 626	222 300	49 866	3 466	9.5	3.8
7111	Performing arts companies	114	59 800	19 784	4 159	928	13.2	2.7
71111	Theater companies & dinner theaters	29	17 594	5 902	1 370	320	34.7	4.1
711110	Theater companies & dinner theaters	29	17 594	5 902	1 370	320	34.7	4.1
7111102	Theater companies	27	D	D	D	D	D	D
7111103	Dinner theaters	2	D	D	D	b	D	D
71112	Dance companies	4	5 621	2 752	669	140	—	—
711120	Dance companies	4	5 621	2 752	669	140	—	—
71113	Musical groups & artists	67	27 097	7 797	1 206	320	6.1	3.4
711130	Musical groups & artists	67	27 097	7 797	1 206	320	6.1	3.4
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	66	D	D	D	e	D	D
71119	Other performing arts companies	14	9 488	3 333	914	148	1.3	—
711190	Other performing arts companies	14	9 488	3 333	914	148	1.3	—
7111901	Circuses	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	13	D	D	D	c	D	D
7112	Spectator sports	83	293 797	175 447	40 500	1 572	3.3	2.5
71121	Spectator sports	83	293 797	175 447	40 500	1 572	3.3	2.5
711211	Sports teams & clubs	13	237 804	160 742	38 046	885	1.5	1.2
7112111	Football clubs	1	D	D	D	c	D	D
7112112	Baseball clubs	6	D	D	D	d	D	D
7112119	Other professional sports clubs	6	D	D	D	e	D	D
711212	Racetracks	15	35 546	10 291	1 689	510	4.0	.7
7112122	Auto racetrack operation	11	8 041	955	98	43	17.6	3.2
7112123	Horse racetrack operation	4	27 505	9 336	1 591	467	—	—
711219	Other spectator sports	55	20 447	4 414	765	177	23.4	20.1
7112191	Professional athletes	12	3 812	888	71	13	39.5	9.4
7112192	Racing (except racetrack operation)	43	16 635	3 526	694	164	19.7	22.5
7113	Promoters of performing arts, sports, & similar events	53	26 325	6 008	1 293	314	20.4	10.0
71131	Promoters of performing arts, sports, & similar events w/facility	9	2 701	640	115	48	10.2	40.2
711310	Promoters of performing arts, sports, & similar events w/facility	9	2 701	640	115	48	10.2	40.2
71132	Promoters of performing arts, sports, & similar events w/o facil	44	23 624	5 368	1 178	266	21.5	6.5
711320	Promoters of performing arts, sports, & similar events w/o facil	44	23 624	5 368	1 178	266	21.5	6.5
7114	Agents/managers for artists, athletes, & other public figures	37	20 628	4 788	897	115	5.2	1.4
71141	Agents/managers for artists, athletes, & other public figures	37	20 628	4 788	897	115	5.2	1.4
711410	Agents/managers for artists, athletes, & other public figures	37	20 628	4 788	897	115	5.2	1.4
7115	Independent artists, writers, & performers	169	55 076	16 273	3 017	537	35.1	10.0
71151	Independent artists, writers, & performers	169	55 076	16 273	3 017	537	35.1	10.0
711510	Independent artists, writers, & performers	169	55 076	16 273	3 017	537	35.1	10.0
712	Museums, historical sites, & similar institutions	11	1 975	572	138	35	27.2	26.3
7121	Museums, historical sites, & similar institutions	11	1 975	572	138	35	27.2	26.3
71211	Museums	8	D	D	D	b	D	D
712110	Museums	8	D	D	D	b	D	D
71213	Zoos & botanical gardens	2	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1 213	1 162 468	321 757	81 319	24 470	13.6	7.2
7131	Amusement parks & arcades	55	35 633	8 785	1 441	607	23.3	5.7
71311	Amusement & theme parks	8	16 019	4 309	495	146	7.5	—
713110	Amusement & theme parks	8	16 019	4 309	495	146	7.5	—
7131101	Waterparks	4	2 389	635	46	7	50.2	—
7131102	Amusement parks (except waterparks)	4	13 630	3 674	449	139	—	—
71312	Amusement arcades	47	19 614	4 476	946	461	36.2	10.4
713120	Amusement arcades	47	19 614	4 476	946	461	36.2	10.4
7132	Gambling industries	80	518 446	132 527	35 989	6 586	.7	8.6
71321	Casinos (except casino hotels)	13	277 988	105 444	29 723	4 808	—	9.5
713210	Casinos (except casino hotels)	13	277 988	105 444	29 723	4 808	—	9.5
71329	Other gambling industries	67	240 458	27 083	6 266	1 778	1.5	7.4
713290	Other gambling industries	67	240 458	27 083	6 266	1 778	1.5	7.4
7132901	Slot machine operators	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	66	D	D	D	g	D	D
7139	Other amusement & recreation services	1 078	608 389	180 445	43 889	17 277	24.0	6.1
71391	Golf courses & country clubs	165	115 959	36 118	6 682	2 107	29.6	6.0
713910	Golf courses & country clubs	165	115 959	36 118	6 682	2 107	29.6	6.0
71392	Skiing facilities	19	34 399	15 072	7 214	2 686	5.0	.6
713920	Skiing facilities	19	34 399	15 072	7 214	2 686	5.0	.6
71393	Marinas	124	55 042	11 313	2 516	706	32.1	14.8
713930	Marinas	124	55 042	11 313	2 516	706	32.1	14.8
71394	Fitness & recreational sports centers	374	207 796	65 329	15 080	7 009	24.1	6.1
713940	Fitness & recreational sports centers	374	207 796	65 329	15 080	7 009	24.1	6.1
7139404	Ice skating rinks	8	6 319	1 751	350	82	—	1.1
7139405	Roller skating rinks	28	8 885	2 408	564	405	31.8	1.1
71395	Bowling centers	120	99 763	30 341	7 612	2 956	13.7	2.1
713950	Bowling centers	120	99 763	30 341	7 612	2 956	13.7	2.1

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	WASHINGTON—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	276	95 430	22 272	4 785	1 813	29.9	7.0
713990	All other amusement & recreation industries	276	95 430	22 272	4 785	1 813	29.9	7.0
7139901	Dance studios & halls	9	3 153	531	89	74	46.9	9.9
7139902	Concession operators of amusement devices & rides	28	7 397	1 556	166	92	22.6	4.0
7139904	Miniature golf courses	23	7 700	2 404	534	221	11.5	2.4
7139905	Coin-operated amusement devices (except slot machine operation)	53	37 348	8 613	2 057	550	22.4	3.8

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	WASHINGTON								
	Arts, entertainment, & recreation	552	414 706	386 024	137 942	31 032	8 946	11.5	4.5
711	Performing arts, spectator sports, & related industries	154	165 006	159 036	51 137	12 166	3 709	2.9	2.8
7111	Performing arts companies	118	117 399	114 501	40 019	9 900	3 060	1.8	3.4
71111	Theater companies & dinner theaters	53	77 319	76 221	23 764	5 717	1 953	.8	.2
711110	Theater companies & dinner theaters	53	77 319	76 221	23 764	5 717	1 953	.8	.2
7111101	Opera companies	4	D	D	D	D	e	D	D
7111102	Theater companies	49	D	D	D	D	g	D	D
71112	Dance companies	11	D	D	D	D	e	D	D
711120	Dance companies	11	D	D	D	D	e	D	D
71113	Musical groups & artists	51	24 305	23 673	9 511	2 563	708	5.5	15.6
711130	Musical groups & artists	51	24 305	23 673	9 511	2 563	708	5.5	15.6
7111301	Symphony orchestras & chamber music organizations	30	18 779	18 267	8 581	2 271	588	6.8	5.7
7111309	Other music groups & artists	21	5 526	5 406	930	292	120	1.2	49.3
71119	Other performing arts companies	3	D	D	D	D	a	D	D
711190	Other performing arts companies	3	D	D	D	D	a	D	D
7111901	Circuses	2	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	36	47 607	44 535	11 118	2 266	649	5.8	1.5
71131	Promoters of performing arts, sports, & similar events w/facility	15	9 971	10 211	2 480	626	296	5.2	4.1
711310	Promoters of performing arts, sports, & similar events w/facility	15	9 971	10 211	2 480	626	296	5.2	4.1
71132	Promoters of performing arts, sports, & similar events w/o facil	21	37 636	34 324	8 638	1 640	353	5.9	.8
711320	Promoters of performing arts, sports, & similar events w/o facil	21	37 636	34 324	8 638	1 640	353	5.9	.8
712	Museums, historical sites, & similar institutions	115	82 110	72 211	24 694	5 819	1 361	16.8	2.6
7121	Museums, historical sites, & similar institutions	115	82 110	72 211	24 694	5 819	1 361	16.8	2.6
71211	Museums	86	68 428	59 265	20 788	4 907	1 174	15.3	2.8
712110	Museums	86	68 428	59 265	20 788	4 907	1 174	15.3	2.8
71212	Historical sites	16	3 355	3 391	1 170	276	65	41.5	5.1
712120	Historical sites	16	3 355	3 391	1 170	276	65	41.5	5.1
71213	Zoos & botanical gardens	9	7 965	8 102	2 210	517	92	4.8	.6
712130	Zoos & botanical gardens	9	7 965	8 102	2 210	517	92	4.8	.6
71219	Nature parks & other similar institutions	4	2 362	1 453	526	119	30	66.2	—
712190	Nature parks & other similar institutions	4	2 362	1 453	526	119	30	66.2	—
713	Amusement, gambling, & recreation industries	283	167 590	154 777	62 111	13 047	3 876	17.3	6.9
7139	Other amusement & recreation services	283	167 590	154 777	62 111	13 047	3 876	17.3	6.9
71391	Golf courses & country clubs	56	98 133	94 294	40 581	8 457	1 910	5.8	5.3
713910	Golf courses & country clubs	56	98 133	94 294	40 581	8 457	1 910	5.8	5.3
71394	Fitness & recreational sports centers	150	51 522	44 839	17 363	3 713	1 593	26.7	8.1
713940	Fitness & recreational sports centers	150	51 522	44 839	17 363	3 713	1 593	26.7	8.1
71399	All other amusement & recreation industries	77	17 935	15 644	4 167	877	373	52.8	12.8
713990	All other amusement & recreation industries	77	17 935	15 644	4 167	877	373	52.8	12.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BELLINGHAM, WA MSA								
71	Arts, entertainment, & recreation	69	45 544	19 523	5 800	1 674	13.0	9.5
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
71391	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
711510	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
713	Amusement, gambling, & recreation industries	50	41 285	17 798	5 310	1 614	9.9	9.2
7132	Gambling industries	5	14 736	8 368	2 970	640	4.1	12.2
7139	Other amusement & recreation services	42	25 132	9 097	2 288	950	13.9	6.3
71391	Golf courses & country clubs	11	8 937	4 082	796	216	16.2	—
713910	Golf courses & country clubs	11	8 937	4 082	796	216	16.2	—
71393	Marinas	11	6 077	1 894	612	293	13.0	14.8
713930	Marinas	11	6 077	1 894	612	293	13.0	14.8
71394	Fitness & recreational sports centers	10	3 317	1 282	332	159	29.4	21.0
713940	Fitness & recreational sports centers	10	3 317	1 282	332	159	29.4	21.0
PORTLAND–SALEM, OR–WA CMSA								
71	Arts, entertainment, & recreation	577	564 351	172 991	38 912	9 470	13.9	3.7
711	Performing arts, spectator sports, & related industries	171	163 215	64 612	16 208	1 350	17.4	1.2
7111	Performing arts companies	22	D	D	D	b	D	D
7112	Spectator sports	33	98 188	52 211	12 843	860	15.2	1.1
71121	Spectator sports	33	98 188	52 211	12 843	860	15.2	1.1
711211	Sports teams & clubs	6	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	8	29 329	6 521	1 527	521	43.9	.6
711219	Other spectator sports	19	D	D	D	b	D	D
7112191	Professional athletes	8	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
71141	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
711410	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
7115	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
71151	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
711510	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
712	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
7121	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
713	Amusement, gambling, & recreation industries	403	399 521	108 071	22 638	8 102	12.4	4.6
7131	Amusement parks & arcades	20	D	D	D	e	D	D
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7132	Gambling industries	18	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	17	D	D	D	e	D	D
713290	Other gambling industries	17	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	17	D	D	D	e	D	D
7139	Other amusement & recreation services	365	D	D	D	i	D	D
71391	Golf courses & country clubs	62	D	D	D	g	D	D
713910	Golf courses & country clubs	62	D	D	D	g	D	D
71393	Marinas	18	D	D	D	b	D	D
713930	Marinas	18	D	D	D	b	D	D
71394	Fitness & recreational sports centers	142	D	D	D	h	D	D
713940	Fitness & recreational sports centers	142	D	D	D	h	D	D
7139405	Roller skating rinks	5	2 008	552	139	124	—	.3
71395	Bowling centers	42	D	D	D	f	D	D
713950	Bowling centers	42	D	D	D	f	D	D
71399	All other amusement & recreation industries	98	D	D	D	g	D	D
713990	All other amusement & recreation industries	98	D	D	D	g	D	D
7139901	Dance studios & halls	4	1 930	586	126	52	39.8	15.6
7139902	Concession operators of amusement devices & rides	11	D	D	D	c	D	D
7139904	Miniature golf courses	10	5 471	1 582	308	121	2.6	4.4
7139905	Coin-operated amusement devices (except slot machine operation)	28	14 018	2 782	709	362	26.7	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PORTLAND–SALEM, OR—WA CMSA—Con.								
Portland–Vancouver, OR—WA PMSA								
71	Arts, entertainment, & recreation	487	385 591	131 028	29 908	7 209	17.0	4.5
711	Performing arts, spectator sports, & related industries	151	156 802	63 345	15 965	1 276	16.0	1.3
7111	Performing arts companies	20	1 694	497	63	79	27.4	—
7112	Spectator sports	29	95 228	51 741	12 773	827	14.5	1.2
71121	Spectator sports	29	95 228	51 741	12 773	827	14.5	1.2
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	e	D	D
711219	Other spectator sports	18	D	D	D	a	D	D
7112191	Professional athletes	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	22	38 088	5 187	1 726	188	1.9	.1
71132	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
71141	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
711410	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
7115	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
71151	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
711510	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
712	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
7121	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
713	Amusement, gambling, & recreation industries	333	227 174	67 375	13 877	5 915	17.7	6.7
7131	Amusement parks & arcades	16	12 234	3 425	715	310	5.4	3.0
71312	Amusement arcades	13	D	D	D	c	D	D
713120	Amusement arcades	13	D	D	D	c	D	D
7132	Gambling industries	11	13 082	1 710	415	216	12.6	.6
71329	Other gambling industries	11	13 082	1 710	415	216	12.6	.6
713290	Other gambling industries	11	13 082	1 710	415	216	12.6	.6
7132902	Lottery, bingo, bookie, & other betting operation	11	13 082	1 710	415	216	12.6	.6
7139	Other amusement & recreation services	306	201 858	62 240	12 747	5 389	18.8	7.3
71391	Golf courses & country clubs	46	48 291	16 530	3 208	998	20.0	3.3
713910	Golf courses & country clubs	46	48 291	16 530	3 208	998	20.0	3.3
71393	Marinas	16	D	D	D	b	D	D
713930	Marinas	16	D	D	D	b	D	D
71394	Fitness & recreational sports centers	122	70 294	24 502	4 935	2 397	16.6	7.9
713940	Fitness & recreational sports centers	122	70 294	24 502	4 935	2 397	16.6	7.9
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	33	27 483	7 829	2 027	693	12.0	8.2
713950	Bowling centers	33	27 483	7 829	2 027	693	12.0	8.2
71399	All other amusement & recreation industries	86	D	D	D	f	D	D
713990	All other amusement & recreation industries	86	D	D	D	f	D	D
7139901	Dance studios & halls	3	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	10	D	D	D	c	D	D
7139904	Miniature golf courses	9	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	23	D	D	D	e	D	D
Salem, OR PMSA								
71	Arts, entertainment, & recreation	90	178 760	41 963	9 004	2 261	7.1	1.8
711	Performing arts, spectator sports, & related industries	20	6 413	1 267	243	74	52.9	.7
7112	Spectator sports	4	2 960	470	70	33	38.3	—
71121	Spectator sports	4	2 960	470	70	33	38.3	—
713	Amusement, gambling, & recreation industries	70	172 347	40 696	8 761	2 187	5.4	1.9
7132	Gambling industries	7	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	6	D	D	D	c	D	D
713290	Other gambling industries	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	c	D	D
7139	Other amusement & recreation services	59	D	D	D	f	D	D
71391	Golf courses & country clubs	16	D	D	D	e	D	D
713910	Golf courses & country clubs	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	20	D	D	D	e	D	D
713940	Fitness & recreational sports centers	20	D	D	D	e	D	D
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RICHLAND—KENNEWICK—PASCO, WA MSA								
71	Arts, entertainment, & recreation	40	21 911	5 730	1 224	733	14.9	4.5
711	Performing arts, spectator sports, & related industries	5	2 931	967	184	198	27.2	3.4
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	35	18 980	4 763	1 040	535	13.0	4.6
7139	Other amusement & recreation services	33	D	D	D	f	D	D
71394	Fitness & recreational sports centers	15	6 765	2 491	598	337	10.2	1.3
713940	Fitness & recreational sports centers	15	6 765	2 491	598	337	10.2	1.3
SEATTLE—TACOMA—BREMERTON, WA CMSA								
71	Arts, entertainment, & recreation	998	1 191 471	420 843	101 136	17 580	10.1	4.9
711	Performing arts, spectator sports, & related industries	324	D	D	D	h	D	D
7111	Performing arts companies	88	52 873	18 463	3 905	833	12.5	3.0
71111	Theater companies & dinner theaters	18	11 603	4 872	1 184	265	42.9	6.0
711110	Theater companies & dinner theaters	18	11 603	4 872	1 184	265	42.9	6.0
7111102	Theater companies	18	11 603	4 872	1 184	265	42.9	6.0
71112	Dance companies	3	D	D	D	c	D	D
711120	Dance companies	3	D	D	D	c	D	D
71113	Musical groups & artists	55	26 410	7 576	1 151	289	5.8	3.3
711130	Musical groups & artists	55	26 410	7 576	1 151	289	5.8	3.3
7111309	Other music groups & artists	54	D	D	D	e	D	D
71119	Other performing arts companies	12	D	D	D	c	D	D
711190	Other performing arts companies	12	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	11	D	D	D	c	D	D
7112	Spectator sports	51	272 470	169 623	39 266	1 090	1.2	2.3
71121	Spectator sports	51	272 470	169 623	39 266	1 090	1.2	2.3
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	3	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	e	D	D
711219	Other spectator sports	39	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	33	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	31	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	26	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	26	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	31	17 461	4 460	820	101	6.1	.4
71141	Agents/managers for artists, athletes, & other public figures	31	17 461	4 460	820	101	6.1	.4
711410	Agents/managers for artists, athletes, & other public figures	31	17 461	4 460	820	101	6.1	.4
7115	Independent artists, writers, & performers	123	43 640	12 586	2 296	446	29.7	11.8
71151	Independent artists, writers, & performers	123	43 640	12 586	2 296	446	29.7	11.8
711510	Independent artists, writers, & performers	123	43 640	12 586	2 296	446	29.7	11.8
712	Museums, historical sites, & similar institutions	9	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	665	785 910	211 507	53 742	14 854	11.8	5.5
7131	Amusement parks & arcades	27	24 677	6 255	1 046	423	20.7	6.2
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	25	D	D	D	e	D	D
713120	Amusement arcades	25	D	D	D	e	D	D
7132	Gambling industries	44	362 710	88 711	24 475	3 975	.6	5.0
71321	Casinos (except casino hotels)	6	182 183	70 310	20 319	2 849	—	4.9
713210	Casinos (except casino hotels)	6	182 183	70 310	20 319	2 849	—	4.9
71329	Other gambling industries	38	180 527	18 401	4 156	1 126	1.2	5.1
713290	Other gambling industries	38	180 527	18 401	4 156	1 126	1.2	5.1
7132902	Lottery, bingo, bookie, & other betting operation	38	180 527	18 401	4 156	1 126	1.2	5.1
7139	Other amusement & recreation services	594	398 523	116 541	28 221	10 456	21.4	5.9
71391	Golf courses & country clubs	73	64 106	19 642	3 907	1 124	22.1	8.1
713910	Golf courses & country clubs	73	64 106	19 642	3 907	1 124	22.1	8.1
71393	Marinas	78	34 960	6 753	1 399	285	27.5	15.3
713930	Marinas	78	34 960	6 753	1 399	285	27.5	15.3
71394	Fitness & recreational sports centers	231	158 230	49 804	11 482	4 830	22.4	5.5
713940	Fitness & recreational sports centers	231	158 230	49 804	11 482	4 830	22.4	5.5
7139404	Ice skating rinks	5	5 064	1 532	285	58	—	—
7139405	Roller skating rinks	13	5 433	1 352	300	222	21.1	—
71395	Bowling centers	54	D	D	D	g	D	D
713950	Bowling centers	54	D	D	D	g	D	D
71399	All other amusement & recreation industries	152	65 207	15 643	3 422	1 194	27.4	6.8
713990	All other amusement & recreation industries	152	65 207	15 643	3 422	1 194	27.4	6.8
7139901	Dance studios & halls	7	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	15	4 751	1 002	102	41	25.3	6.3
7139904	Miniature golf courses	10	4 819	1 455	340	130	14.1	.3
7139905	Coin-operated amusement devices (except slot machine operation)	33	27 896	7 103	1 700	428	19.4	1.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.								
Bremerton, WA PMSA								
71	Arts, entertainment, & recreation	51	31 618	9 661	2 578	850	19.6	9.7
711	Performing arts, spectator sports, & related industries	9	4 040	957	167	17	22.3	36.2
7115	Independent artists, writers, & performers	7	D	D	D	a	D	D
71151	Independent artists, writers, & performers	7	D	D	D	a	D	D
711510	Independent artists, writers, & performers	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	42	27 578	8 704	2 411	833	19.2	5.8
7132	Gambling industries	4	11 199	4 172	1 284	286	5.0	—
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71393	Marinas	11	3 366	544	123	32	45.8	36.5
713930	Marinas	11	3 366	544	123	32	45.8	36.5
71394	Fitness & recreational sports centers	6	1 704	553	125	55	82.4	—
713940	Fitness & recreational sports centers	6	1 704	553	125	55	82.4	—
71395	Bowling centers	6	7 544	2 466	609	345	.6	—
713950	Bowling centers	6	7 544	2 466	609	345	.6	—
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
Olympia, WA PMSA								
71	Arts, entertainment, & recreation	57	60 334	17 137	8 179	1 061	10.6	20.5
711	Performing arts, spectator sports, & related industries	10	2 039	229	33	20	56.2	2.0
713	Amusement, gambling, & recreation industries	47	58 295	16 908	8 146	1 041	9.0	21.2
7132	Gambling industries	5	38 936	11 305	6 840	499	—	30.4
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	40	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	c	D	D
713910	Golf courses & country clubs	9	D	D	D	c	D	D
71393	Marinas	7	3 762	637	143	27	13.2	6.6
713930	Marinas	7	3 762	637	143	27	13.2	6.6
71394	Fitness & recreational sports centers	9	4 089	1 271	313	211	33.5	1.9
713940	Fitness & recreational sports centers	9	4 089	1 271	313	211	33.5	1.9
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
Seattle-Bellevue-Everett, WA PMSA								
71	Arts, entertainment, & recreation	757	905 509	346 781	80 015	12 739	10.6	4.0
711	Performing arts, spectator sports, & related industries	279	D	D	D	h	D	D
7111	Performing arts companies	78	51 354	18 056	3 831	813	12.8	3.0
71111	Theater companies & dinner theaters	15	D	D	D	e	D	D
711110	Theater companies & dinner theaters	15	D	D	D	e	D	D
7111102	Theater companies	15	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	c	D	D
711120	Dance companies	3	D	D	D	c	D	D
71113	Musical groups & artists	51	26 257	7 506	1 132	285	5.6	3.3
711130	Musical groups & artists	51	26 257	7 506	1 132	285	5.6	3.3
7111309	Other music groups & artists	50	D	D	D	e	D	D
71119	Other performing arts companies	9	D	D	D	c	D	D
711190	Other performing arts companies	9	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	8	D	D	D	c	D	D
7112	Spectator sports	44	267 250	168 529	39 099	1 053	1.1	2.2
71121	Spectator sports	44	267 250	168 529	39 099	1 053	1.1	2.2
711211	Sports teams & clubs	5	225 769	157 146	37 208	581	—	1.3
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	4	D	D	D	e	D	D
711219	Other spectator sports	35	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	27	17 045	4 340	808	95	4.6	.4
71141	Agents/managers for artists, athletes, & other public figures	27	17 045	4 340	808	95	4.6	.4
711410	Agents/managers for artists, athletes, & other public figures	27	17 045	4 340	808	95	4.6	.4
7115	Independent artists, writers, & performers	105	37 777	11 126	2 025	399	26.1	9.6
71151	Independent artists, writers, & performers	105	37 777	11 126	2 025	399	26.1	9.6
711510	Independent artists, writers, & performers	105	37 777	11 126	2 025	399	26.1	9.6
712	Museums, historical sites, & similar institutions	8	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.								
Seattle-Bellevue-Everett, WA PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	470	514 886	140 984	33 250	10 164	14.3	4.6
7131	Amusement parks & arcades	20	22 007	5 726	925	368	20.0	3.8
71311	Amusement & theme parks	2	D	D	D	D	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	18	D	D	D	e	D	D
713120	Amusement arcades	18	D	D	D	e	D	D
7132	Gambling industries	22	188 843	46 280	11 114	2 137	.2	2.8
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
71329	Other gambling industries	20	D	D	D	f	D	D
713290	Other gambling industries	20	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	20	D	D	D	f	D	D
7139	Other amusement & recreation services	428	304 036	88 978	21 211	7 659	22.6	5.7
71391	Golf courses & country clubs	44	45 444	12 946	2 296	684	25.1	7.3
713910	Golf courses & country clubs	44	45 444	12 946	2 296	684	25.1	7.3
71393	Marinas	45	21 230	4 140	803	154	30.7	10.2
713930	Marinas	45	21 230	4 140	803	154	30.7	10.2
71394	Fitness & recreational sports centers	195	142 489	45 131	10 393	4 213	21.5	5.9
713940	Fitness & recreational sports centers	195	142 489	45 131	10 393	4 213	21.5	5.9
7139404	Ice skating rinks	4	D	D	D	b	D	D
7139405	Roller skating rinks	8	3 624	974	221	157	1.7	—
71395	Bowling centers	35	37 087	11 289	2 991	1 053	17.8	—
713950	Bowling centers	35	37 087	11 289	2 991	1 053	17.8	—
71399	All other amusement & recreation industries	105	D	D	D	f	D	D
713990	All other amusement & recreation industries	105	D	D	D	f	D	D
7139901	Dance studios & halls	5	D	D	D	b	D	D
7139904	Miniature golf courses	7	3 782	1 055	262	97	13.4	.3
7139905	Coin-operated amusement devices (except slot machine operation)	20	22 183	6 035	1 431	361	19.2	.5
Tacoma, WA PMSA								
71	Arts, entertainment, & recreation	133	194 010	47 264	10 364	2 930	6.1	3.2
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	7	D	D	D	a	D	D
7112	Spectator sports	4	3 822	985	162	33	6.9	8.8
71121	Spectator sports	4	3 822	985	162	33	6.9	8.8
713	Amusement, gambling, & recreation industries	106	185 151	44 911	9 935	2 816	4.6	3.2
7132	Gambling industries	13	123 732	26 954	5 237	1 053	.9	.8
71329	Other gambling industries	12	D	D	D	e	D	D
713290	Other gambling industries	12	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	12	D	D	D	e	D	D
7139	Other amusement & recreation services	90	D	D	D	g	D	D
71391	Golf courses & country clubs	17	11 788	3 857	865	222	8.2	15.4
713910	Golf courses & country clubs	17	11 788	3 857	865	222	8.2	15.4
71393	Marinas	15	6 602	1 432	330	72	16.3	25.8
713930	Marinas	15	6 602	1 432	330	72	16.3	25.8
71394	Fitness & recreational sports centers	21	9 948	2 849	651	351	21.1	2.5
713940	Fitness & recreational sports centers	21	9 948	2 849	651	351	21.1	2.5
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	8	15 292	3 881	1 003	336	5.5	—
713950	Bowling centers	8	15 292	3 881	1 003	336	5.5	—
71399	All other amusement & recreation industries	28	D	D	D	c	D	D
713990	All other amusement & recreation industries	28	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	9	3 915	673	178	43	29.6	1.2

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							From administrative records ¹	Estimated ²
SPOKANE, WA MSA								
71	Arts, entertainment, & recreation	112	78 041	16 751	3 709	1 558	23.0	2.2
711	Performing arts, spectator sports, & related industries	32	19 964	4 335	965	315	25.9	5.3
7112	Spectator sports	6	8 020	2 294	581	229	23.4	—
71121	Spectator sports	6	8 020	2 294	581	229	23.4	—
7113	Promoters of performing arts, sports, & similar events	12	5 233	1 175	208	51	3.8	20.1
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
71151	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
711510	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
713	Amusement, gambling, & recreation industries	80	58 077	12 416	2 744	1 243	22.0	1.1
7132	Gambling industries	5	17 407	1 727	540	156	1.3	—
71329	Other gambling industries	5	17 407	1 727	540	156	1.3	—
713290	Other gambling industries	5	17 407	1 727	540	156	1.3	—
7132902	Lottery, bingo, bookie, & other betting operation	5	17 407	1 727	540	156	1.3	—
7139	Other amusement & recreation services	70	38 008	10 138	2 101	1 034	32.1	1.7
71391	Golf courses & country clubs	10	6 514	1 830	229	84	64.9	—
713910	Golf courses & country clubs	10	6 514	1 830	229	84	64.9	—
71394	Fitness & recreational sports centers	24	11 717	3 010	757	446	39.6	2.8
713940	Fitness & recreational sports centers	24	11 717	3 010	757	446	39.6	2.8
71395	Bowling centers	9	9 564	3 556	772	336	7.5	—
713950	Bowling centers	9	9 564	3 556	772	336	7.5	—
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	4 915	741	181	40	30.7	5.2
YAKIMA, WA MSA								
71	Arts, entertainment, & recreation	54	33 033	8 626	1 900	636	25.4	19.8
711	Performing arts, spectator sports, & related industries	16	8 495	2 623	463	57	34.4	.9
7112	Spectator sports	10	6 209	1 809	441	50	43.0	.9
71121	Spectator sports	10	6 209	1 809	441	50	43.0	.9
713	Amusement, gambling, & recreation industries	38	24 538	6 003	1 437	579	22.2	26.4
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	2 962	1 132	290	176	41.4	2.8
713940	Fitness & recreational sports centers	10	2 962	1 132	290	176	41.4	2.8
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
AREA OUTSIDE WASHINGTON METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	335	208 656	62 447	15 266	4 682	16.4	12.9
711	Performing arts, spectator sports, & related industries	43	D	D	D	c	D	D
7111	Performing arts companies	17	D	D	D	b	D	D
71111	Theater companies & dinner theaters	8	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	D	D	D	b	D	D
71151	Independent artists, writers, & performers	16	D	D	D	b	D	D
711510	Independent artists, writers, & performers	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	291	196 433	59 462	14 863	4 573	15.6	13.4
7131	Amusement parks & arcades	13	3 176	659	105	56	45.8	3.7
7132	Gambling industries	19	104 462	31 885	7 563	1 658	.1	18.7
71321	Casinos (except casino hotels)	5	D	D	D	g	D	D
713210	Casinos (except casino hotels)	5	D	D	D	g	D	D
71329	Other gambling industries	14	D	D	D	e	D	D
713290	Other gambling industries	14	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	13	D	D	D	c	D	D
7139	Other amusement & recreation services	259	88 795	26 918	7 195	2 859	32.8	7.5
71391	Golf courses & country clubs	53	26 426	8 053	1 332	504	37.2	6.6
713910	Golf courses & country clubs	53	26 426	8 053	1 332	504	37.2	6.6
71393	Marinas	31	13 598	2 549	485	122	51.0	14.2
713930	Marinas	31	13 598	2 549	485	122	51.0	14.2
71394	Fitness & recreational sports centers	63	12 006	3 320	817	506	42.6	9.1
713940	Fitness & recreational sports centers	63	12 006	3 320	817	506	42.6	9.1
71395	Bowling centers	41	15 093	4 603	1 201	468	25.0	1.4
713950	Bowling centers	41	15 093	4 603	1 201	468	25.0	1.4
71399	All other amusement & recreation industries	61	7 716	1 958	263	128	22.5	21.0
713990	All other amusement & recreation industries	61	7 716	1 958	263	128	22.5	21.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BELLINGHAM, WA MSA									
71	Arts, entertainment, & recreation	18	7 618	7 513	2 487	594	208	5.1	16.8
711	Performing arts, spectator sports, & related industries	5	2 716	2 746	519	127	52	2.1	—
713	Amusement, gambling, & recreation industries	10	4 713	4 588	1 882	447	147	4.9	25.4
7139	Other amusement & recreation services	10	4 713	4 588	1 882	447	147	4.9	25.4
71394	Fitness & recreational sports centers	4	2 058	2 070	851	228	84	7.1	49.7
713940	Fitness & recreational sports centers	4	2 058	2 070	851	228	84	7.1	49.7
PORTLAND–SALEM, OR–WA CMSA									
71	Arts, entertainment, & recreation	158	144 155	136 430	53 380	12 281	2 991	12.0	4.8
711	Performing arts, spectator sports, & related industries	42	D	D	D	D	f	D	D
7111	Performing arts companies	36	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	13	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	19	13 865	15 025	8 022	1 604	212	2.4	—
711130	Musical groups & artists	19	13 865	15 025	8 022	1 604	212	2.4	—
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	c	D	D
7111309	Other music groups & artists	9	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	33	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	33	D	D	D	D	f	D	D
71211	Museums	24	D	D	D	D	f	D	D
712110	Museums	24	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	83	60 632	58 052	25 352	6 107	1 670	14.5	6.4
7139	Other amusement & recreation services	83	60 632	58 052	25 352	6 107	1 670	14.5	6.4
71391	Golf courses & country clubs	12	21 963	20 946	9 721	2 432	527	4.0	1.3
713910	Golf courses & country clubs	12	21 963	20 946	9 721	2 432	527	4.0	1.3
71394	Fitness & recreational sports centers	34	29 365	28 800	13 442	3 291	975	9.9	5.0
713940	Fitness & recreational sports centers	34	29 365	28 800	13 442	3 291	975	9.9	5.0
71399	All other amusement & recreation industries	37	9 304	8 306	2 189	384	168	53.8	22.8
713990	All other amusement & recreation industries	37	9 304	8 306	2 189	384	168	53.8	22.8
Portland–Vancouver, OR–WA PMSA									
71	Arts, entertainment, & recreation	123	136 555	129 981	51 115	11 787	2 791	8.2	4.8
711	Performing arts, spectator sports, & related industries	34	35 715	36 337	15 024	3 272	605	6.1	5.6
7111	Performing arts companies	30	32 929	33 632	14 529	3 200	591	4.4	6.0
71111	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	13	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	13	D	D	D	D	c	D	D
711130	Musical groups & artists	13	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	25	43 433	38 623	11 827	2 654	608	6.2	2.0
7121	Museums, historical sites, & similar institutions	25	43 433	38 623	11 827	2 654	608	6.2	2.0
71211	Museums	18	39 480	34 593	10 244	2 292	534	5.9	.3
712110	Museums	18	39 480	34 593	10 244	2 292	534	5.9	.3
71219	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	64	57 407	55 021	24 264	5 861	1 578	11.1	6.4
7139	Other amusement & recreation services	64	57 407	55 021	24 264	5 861	1 578	11.1	6.4
71391	Golf courses & country clubs	9	D	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	26	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	26	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	29	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PORTLAND–SALEM, OR—WA CMSA—Con.									
Salem, OR PMSA									
71	Arts, entertainment, & recreation	35	7 600	6 449	2 265	494	200	79.9	4.4
711	Performing arts, spectator sports, & related industries	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	3 225	3 031	1 088	246	92	74.8	6.6
7139	Other amusement & recreation services	19	3 225	3 031	1 088	246	92	74.8	6.6
RICHLAND–KENNEWICK–PASCO, WA MSA									
71	Arts, entertainment, & recreation	19	5 284	5 156	1 967	453	139	28.8	3.1
713	Amusement, gambling, & recreation industries	11	3 742	3 697	1 479	322	90	4.8	3.0
7139	Other amusement & recreation services	11	3 742	3 697	1 479	322	90	4.8	3.0
SEATTLE–TACOMA–BREMERTON, WA CMSA									
71	Arts, entertainment, & recreation	334	342 815	316 734	113 661	25 485	7 044	8.8	3.6
711	Performing arts, spectator sports, & related industries	102	144 616	138 608	45 342	10 697	3 100	2.5	1.1
7111	Performing arts companies	82	D	D	D	D	h	D	D
71111	Theater companies & dinner theaters	40	74 747	73 435	22 777	5 465	1 857	4	.1
711110	Theater companies & dinner theaters	40	74 747	73 435	22 777	5 465	1 857	4	.1
7111101	Opera companies	3	D	D	D	D	e	D	D
7111102	Theater companies	37	D	D	D	D	g	D	D
71112	Dance companies	10	D	D	D	D	e	D	D
711120	Dance companies	10	D	D	D	D	e	D	D
71113	Musical groups & artists	30	17 055	16 559	7 342	1 941	426	4.5	4.6
711130	Musical groups & artists	30	17 055	16 559	7 342	1 941	426	4.5	4.6
7111301	Symphony orchestras & chamber music organizations	16	D	D	D	D	e	D	D
7111309	Other music groups & artists	14	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	20	D	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	29 524	26 443	6 490	1 164	183	6.9	1.0
711320	Promoters of performing arts, sports, & similar events w/o facil	11	29 524	26 443	6 490	1 164	183	6.9	1.0
712	Museums, historical sites, & similar institutions	48	70 106	61 005	21 278	5 041	1 108	9.9	1.8
7121	Museums, historical sites, & similar institutions	48	70 106	61 005	21 278	5 041	1 108	9.9	1.8
71211	Museums	37	D	D	D	D	f	D	D
712110	Museums	37	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	6	7 649	7 851	2 121	498	83	1.4	—
712130	Zoos & botanical gardens	6	7 649	7 851	2 121	498	83	1.4	—
713	Amusement, gambling, & recreation industries	184	128 093	117 121	47 041	9 747	2 836	15.2	7.3
7139	Other amusement & recreation services	184	128 093	117 121	47 041	9 747	2 836	15.2	7.3
71391	Golf courses & country clubs	31	71 094	68 490	29 683	6 070	1 279	3.1	7.1
713910	Golf courses & country clubs	31	71 094	68 490	29 683	6 070	1 279	3.1	7.1
71394	Fitness & recreational sports centers	108	42 872	36 422	14 057	2 993	1 279	24.6	6.4
713940	Fitness & recreational sports centers	108	42 872	36 422	14 057	2 993	1 279	24.6	6.4
71399	All other amusement & recreation industries	45	14 127	12 209	3 301	684	278	48.0	11.0
713990	All other amusement & recreation industries	45	14 127	12 209	3 301	684	278	48.0	11.0
Bremerton, WA PMSA									
71	Arts, entertainment, & recreation	16	7 715	7 757	2 926	747	219	16.4	2.3
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	4 594	4 567	1 911	428	140	23.4	3.9
7139	Other amusement & recreation services	8	4 594	4 567	1 911	428	140	23.4	3.9
Olympia, WA PMSA									
71	Arts, entertainment, & recreation	17	6 818	5 934	2 361	657	220	26.5	22.9
711	Performing arts, spectator sports, & related industries	8	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	3 481	3 250	1 500	439	161	15.2	43.3
7139	Other amusement & recreation services	7	3 481	3 250	1 500	439	161	15.2	43.3
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.								
	Seattle-Bellevue-Everett, WA PMSA								
71	Arts, entertainment, & recreation	252	276 088	254 940	91 164	20 589	5 567	7.8	2.3
711	Performing arts, spectator sports, & related industries	72	117 787	113 907	38 277	9 303	2 639	2.6	1.3
7111	Performing arts companies	60	102 901	100 010	35 458	8 665	2 486	1.0	.8
71111	Theater companies & dinner theaters	33	72 528	71 199	22 072	5 254	1 811	.4	—
711110	Theater companies & dinner theaters	33	72 528	71 199	22 072	5 254	1 811	.4	—
7111101	Opera companies	2	D	D	D	D	e	D	D
7111102	Theater companies	31	D	D	D	D	g	D	D
71112	Dance companies	8	D	D	D	D	e	D	D
711120	Dance companies	8	D	D	D	D	e	D	D
71113	Musical groups & artists	18	D	D	D	D	e	D	D
711130	Musical groups & artists	18	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	9	D	D	D	D	c	D	D
7111309	Other music groups & artists	9	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	12	14 886	13 897	2 819	638	153	13.6	4.7
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	34	60 049	52 367	18 629	4 436	950	4.6	2.1
7121	Museums, historical sites, & similar institutions	34	60 049	52 367	18 629	4 436	950	4.6	2.1
71211	Museums	29	D	D	D	D	f	D	D
712110	Museums	29	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	146	98 252	88 666	34 258	6 850	1 978	15.9	3.6
7139	Other amusement & recreation services	146	98 252	88 666	34 258	6 850	1 978	15.9	3.6
71391	Golf courses & country clubs	20	51 172	48 473	20 947	4 220	888	3.1	1.6
713910	Golf courses & country clubs	20	51 172	48 473	20 947	4 220	888	3.1	1.6
71394	Fitness & recreational sports centers	89	33 850	28 807	10 206	1 991	844	23.5	3.5
713940	Fitness & recreational sports centers	89	33 850	28 807	10 206	1 991	844	23.5	3.5
71399	All other amusement & recreation industries	37	13 230	11 386	3 105	639	246	46.2	11.7
713990	All other amusement & recreation industries	37	13 230	11 386	3 105	639	246	46.2	11.7
	Tacoma, WA PMSA								
71	Arts, entertainment, & recreation	49	52 194	48 103	17 210	3 492	1 038	10.5	8.0
711	Performing arts, spectator sports, & related industries	18	23 106	20 973	6 129	1 087	374	2.2	.2
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	8	7 322	6 492	1 709	375	107	36.9	—
7121	Museums, historical sites, & similar institutions	8	7 322	6 492	1 709	375	107	36.9	—
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	21 766	20 638	9 372	2 030	557	10.3	19.0
7139	Other amusement & recreation services	23	21 766	20 638	9 372	2 030	557	10.3	19.0
71391	Golf courses & country clubs	7	15 171	15 179	6 606	1 389	283	4.0	27.2
713910	Golf courses & country clubs	7	15 171	15 179	6 606	1 389	283	4.0	27.2
71394	Fitness & recreational sports centers	12	6 353	5 221	2 693	625	266	23.3	—
713940	Fitness & recreational sports centers	12	6 353	5 221	2 693	625	266	23.3	—

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SPOKANE, WA MSA									
71	Arts, entertainment, & recreation	28	12 498	12 587	5 123	1 148	361	12.6	1.2
711	Performing arts, spectator sports, & related industries	13	D	D	D	D	c	D	D
7111	Performing arts companies	12	4 004	4 175	1 854	508	177	6.8	—
71113	Musical groups & artists	8	2 726	2 691	1 389	382	146	1.7	—
711130	Musical groups & artists	8	2 726	2 691	1 389	382	146	1.7	—
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	D	b	D	D
712120	Historical sites	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	6 483	6 185	2 545	469	153	13.5	2.3
7139	Other amusement & recreation services	13	6 483	6 185	2 545	469	153	13.5	2.3
71394	Fitness & recreational sports centers	7	1 684	1 601	631	143	44	35.7	4.8
713940	Fitness & recreational sports centers	7	1 684	1 601	631	143	44	35.7	4.8
YAKIMA, WA MSA									
71	Arts, entertainment, & recreation	19	8 743	8 511	3 246	672	302	14.7	5.9
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	3 594	3 517	1 426	220	74	23.8	.9
7139	Other amusement & recreation services	9	3 594	3 517	1 426	220	74	23.8	.9
AREA OUTSIDE WASHINGTON METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	119	30 020	28 128	8 758	1 879	737	40.2	12.8
711	Performing arts, spectator sports, & related industries	24	6 062	6 131	1 006	267	131	5.5	43.0
7111	Performing arts companies	15	4 374	4 384	695	195	110	5.8	59.5
71113	Musical groups & artists	9	3 824	3 770	508	151	64	6.7	68.1
711130	Musical groups & artists	9	3 824	3 770	508	151	64	6.7	68.1
7111309	Other music groups & artists	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	47	7 588	6 757	1 781	401	145	63.7	9.8
7121	Museums, historical sites, & similar institutions	47	7 588	6 757	1 781	401	145	63.7	9.8
71211	Museums	33	D	D	D	D	c	D	D
712110	Museums	33	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	48	16 370	15 240	5 971	1 211	461	42.2	3.0
7139	Other amusement & recreation services	48	16 370	15 240	5 971	1 211	461	42.2	3.0
71391	Golf courses & country clubs	15	11 125	10 267	4 364	834	262	26.5	.9
713910	Golf courses & country clubs	15	11 125	10 267	4 364	834	262	26.5	.9
71394	Fitness & recreational sports centers	18	3 098	2 978	1 132	267	152	67.2	5.4
713940	Fitness & recreational sports centers	18	3 098	2 978	1 132	267	152	67.2	5.4
71399	All other amusement & recreation industries	15	2 147	1 995	475	110	47	87.6	10.2
713990	All other amusement & recreation industries	15	2 147	1 995	475	110	47	87.6	10.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, WA								
71	Arts, entertainment, & recreation	4	813	212	28	20	63.3	36.7
ASOTIN COUNTY, WA								
71	Arts, entertainment, & recreation	6	931	222	13	13	85.9	3.5
BENTON COUNTY, WA								
71	Arts, entertainment, & recreation	36	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	f	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	15	6 765	2 491	598	337	10.2	1.3
713940	Fitness & recreational sports centers	15	6 765	2 491	598	337	10.2	1.3
CHELAN COUNTY, WA								
71	Arts, entertainment, & recreation	36	18 752	7 300	2 867	988	14.1	3.6
713	Amusement, gambling, & recreation industries	33	18 431	7 216	2 843	982	13.0	3.6
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71394	Fitness & recreational sports centers	6	1 402	382	98	43	7.9	5.3
713940	Fitness & recreational sports centers	6	1 402	382	98	43	7.9	5.3
71399	All other amusement & recreation industries	14	1 965	481	49	23	6.0	22.1
713990	All other amusement & recreation industries	14	1 965	481	49	23	6.0	22.1
CLALLAM COUNTY, WA								
71	Arts, entertainment, & recreation	19	12 411	5 203	1 236	326	22.1	5.6
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
CLARK COUNTY, WA								
71	Arts, entertainment, & recreation	72	41 413	10 709	2 288	1 108	27.0	5.8
711	Performing arts, spectator sports, & related industries	18	4 168	901	105	36	32.0	14.3
7112	Spectator sports	7	2 483	493	37	7	28.3	21.8
71121	Spectator sports	7	2 483	493	37	7	28.3	21.8
713	Amusement, gambling, & recreation industries	54	37 245	9 808	2 183	1 072	26.5	4.8
7139	Other amusement & recreation services	47	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	12 799	4 290	804	555	15.2	13.2
713940	Fitness & recreational sports centers	21	12 799	4 290	804	555	15.2	13.2
71395	Bowling centers	6	6 224	1 813	480	143	10.5	.4
713950	Bowling centers	6	6 224	1 813	480	143	10.5	.4
71399	All other amusement & recreation industries	14	D	D	D	e	D	D
713990	All other amusement & recreation industries	14	D	D	D	e	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
COLUMBIA COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
COWLITZ COUNTY, WA								
71	Arts, entertainment, & recreation	21	7 601	2 631	600	235	14.7	.4
713	Amusement, gambling, & recreation industries	18	7 439	2 608	597	229	13.6	.4
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 418	430	110	85	24.0	.4
713940	Fitness & recreational sports centers	7	1 418	430	110	85	24.0	.4
71395	Bowling centers	4	3 571	1 217	313	83	—	.7
713950	Bowling centers	4	3 571	1 217	313	83	—	.7
DOUGLAS COUNTY, WA								
71	Arts, entertainment, & recreation	7	2 961	720	73	89	23.6	—
713	Amusement, gambling, & recreation industries	7	2 961	720	73	89	23.6	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
FERRY COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FRANKLIN COUNTY, WA								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRANT COUNTY, WA								
71	Arts, entertainment, & recreation	13	5 325	1 089	205	85	10.1	9.2
713	Amusement, gambling, & recreation industries	13	5 325	1 089	205	85	10.1	9.2
7139	Other amusement & recreation services	13	5 325	1 089	205	85	10.1	9.2
GRAYS HARBOR COUNTY, WA								
71	Arts, entertainment, & recreation	27	5 747	1 731	345	142	48.5	21.0
713	Amusement, gambling, & recreation industries	25	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
ISLAND COUNTY, WA								
71	Arts, entertainment, & recreation	21	9 171	2 312	529	187	35.3	-
711	Performing arts, spectator sports, & related industries	5	2 707	701	180	12	27.3	-
7111	Performing arts companies	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	6 464	1 611	349	175	38.7	-
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
JEFFERSON COUNTY, WA								
71	Arts, entertainment, & recreation	21	5 488	1 506	330	90	22.0	1.2
713	Amusement, gambling, & recreation industries	14	4 364	1 252	257	82	21.7	1.5
7139	Other amusement & recreation services	14	4 364	1 252	257	82	21.7	1.5
KING COUNTY, WA								
71	Arts, entertainment, & recreation	601	758 352	306 077	70 571	10 161	10.1	4.4
711	Performing arts, spectator sports, & related industries	245	376 224	202 085	45 973	2 394	5.4	3.3
7111	Performing arts companies	71	48 101	16 862	3 560	749	13.4	3.2
71111	Theater companies & dinner theaters	13	D	D	D	e	D	D
711110	Theater companies & dinner theaters	13	D	D	D	e	D	D
7111102	Theater companies	13	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	c	D	D
711120	Dance companies	3	D	D	D	c	D	D
71113	Musical groups & artists	47	D	D	D	e	D	D
711130	Musical groups & artists	47	D	D	D	e	D	D
7111309	Other music groups & artists	46	D	D	D	c	D	D
71119	Other performing arts companies	8	D	D	D	c	D	D
711190	Other performing arts companies	8	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	c	D	D
7112	Spectator sports	36	263 715	167 679	38 935	1 023	.9	2.2
71121	Spectator sports	36	263 715	167 679	38 935	1 023	.9	2.2
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	29	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	26	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	18	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	16	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	16	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
7115	Independent artists, writers, & performers	95	35 686	10 831	1 967	382	24.0	10.1
71151	Independent artists, writers, & performers	95	35 686	10 831	1 967	382	24.0	10.1
711510	Independent artists, writers, & performers	95	35 686	10 831	1 967	382	24.0	10.1
712	Museums, historical sites, & similar institutions	6	1 475	483	125	28	36.4	3.4
7121	Museums, historical sites, & similar institutions	6	1 475	483	125	28	36.4	3.4

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KING COUNTY, WA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	350	380 653	103 509	24 473	7 739	14.6	5.6
7131	Amusement parks & arcades	18	D	D	D	c	D	D
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7132	Gambling industries	17	D	D	D	g	D	D
71329	Other gambling industries	16	D	D	D	e	D	D
713290	Other gambling industries	16	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	16	D	D	D	e	D	D
7139	Other amusement & recreation services	315	D	D	D	i	D	D
71391	Golf courses & country clubs	24	29 258	8 236	1 410	411	20.8	11.1
713910	Golf courses & country clubs	24	29 258	8 236	1 410	411	20.8	11.1
71393	Marinas	36	D	D	D	c	D	D
713930	Marinas	36	D	D	D	c	D	D
71394	Fitness & recreational sports centers	145	113 547	38 614	8 920	3 535	21.4	6.6
713940	Fitness & recreational sports centers	145	113 547	38 614	8 920	3 535	21.4	6.6
7139405	Roller skating rinks	4	1 965	482	108	83	—	—
71395	Bowling centers	24	D	D	D	f	D	D
713950	Bowling centers	24	D	D	D	f	D	D
71399	All other amusement & recreation industries	82	D	D	D	f	D	D
713990	All other amusement & recreation industries	82	D	D	D	f	D	D
7139901	Dance studios & halls	5	D	D	D	b	D	D
7139904	Miniature golf courses	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	16	18 245	5 321	1 277	310	21.3	.6
KITSAP COUNTY, WA								
71	Arts, entertainment, & recreation	51	31 618	9 661	2 578	850	19.6	9.7
711	Performing arts, spectator sports, & related industries	9	4 040	957	167	17	22.3	36.2
7115	Independent artists, writers, & performers	7	D	D	D	a	D	D
71151	Independent artists, writers, & performers	7	D	D	D	a	D	D
711510	Independent artists, writers, & performers	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	42	27 578	8 704	2 411	833	19.2	5.8
7132	Gambling industries	4	11 199	4 172	1 284	286	5.0	—
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71393	Marinas	11	3 366	544	123	32	45.8	36.5
713930	Marinas	11	3 366	544	123	32	45.8	36.5
71394	Fitness & recreational sports centers	6	1 704	553	125	55	82.4	—
713940	Fitness & recreational sports centers	6	1 704	553	125	55	82.4	—
71395	Bowling centers	6	7 544	2 466	609	345	.6	—
713950	Bowling centers	6	7 544	2 466	609	345	.6	—
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
KITTITAS COUNTY, WA								
71	Arts, entertainment, & recreation	18	3 211	1 077	133	82	31.2	18.2
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
KLICKITAT COUNTY, WA								
71	Arts, entertainment, & recreation	5	430	129	12	9	23.5	1.6
LEWIS COUNTY, WA								
71	Arts, entertainment, & recreation	17	4 534	1 111	247	142	50.1	1.8
713	Amusement, gambling, & recreation industries	17	4 534	1 111	247	142	50.1	1.8
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 628	503	114	88	83.2	—
713940	Fitness & recreational sports centers	7	1 628	503	114	88	83.2	—
LINCOLN COUNTY, WA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
MASON COUNTY, WA								
71	Arts, entertainment, & recreation	12	15 361	8 016	2 025	420	14.7	1.1
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OKANOGAN COUNTY, WA								
71	Arts, entertainment, & recreation	23	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	b	D	D
PACIFIC COUNTY, WA								
71	Arts, entertainment, & recreation	14	5 272	897	172	62	13.1	30.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
PEND OREILLE COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PIERCE COUNTY, WA								
71	Arts, entertainment, & recreation	133	194 010	47 264	10 364	2 930	6.1	3.2
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	7	D	D	D	a	D	D
7112	Spectator sports	4	3 822	985	162	33	6.9	8.8
71121	Spectator sports	4	3 822	985	162	33	6.9	8.8
713	Amusement, gambling, & recreation industries	106	185 151	44 911	9 935	2 816	4.6	3.2
7132	Gambling industries	13	123 732	26 954	5 237	1 053	.9	.8
71329	Other gambling industries	12	D	D	D	e	D	D
713290	Other gambling industries	12	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	12	D	D	D	e	D	D
7139	Other amusement & recreation services	90	D	D	D	g	D	D
71391	Golf courses & country clubs	17	11 788	3 857	865	222	8.2	15.4
713910	Golf courses & country clubs	17	11 788	3 857	865	222	8.2	15.4
71393	Marinas	15	6 602	1 432	330	72	16.3	25.8
713930	Marinas	15	6 602	1 432	330	72	16.3	25.8
71394	Fitness & recreational sports centers	21	9 948	2 849	651	351	21.1	2.5
713940	Fitness & recreational sports centers	21	9 948	2 849	651	351	21.1	2.5
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	8	15 292	3 881	1 003	336	5.5	—
713950	Bowling centers	8	15 292	3 881	1 003	336	5.5	—
71399	All other amusement & recreation industries	28	D	D	D	c	D	D
713990	All other amusement & recreation industries	28	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	3 915	673	178	43	29.6	1.2
SAN JUAN COUNTY, WA								
71	Arts, entertainment, & recreation	16	7 258	1 745	219	75	15.9	14.1
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
SKAGIT COUNTY, WA								
71	Arts, entertainment, & recreation	30	25 817	9 676	2 395	601	25.3	1.2
711	Performing arts, spectator sports, & related industries	8	3 290	722	118	16	34.0	9.0
713	Amusement, gambling, & recreation industries	22	22 527	8 954	2 277	585	24.0	.1
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	2 888	886	241	91	9.4	.4
713940	Fitness & recreational sports centers	8	2 888	886	241	91	9.4	.4
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
SKAMANIA COUNTY, WA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SNOHOMISH COUNTY, WA								
71	Arts, entertainment, & recreation	135	137 986	38 392	8 915	2 391	12.1	2.1
711	Performing arts, spectator sports, & related industries	29	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
7112	Spectator sports	8	3 535	850	164	30	15.3	.2
71121	Spectator sports	8	3 535	850	164	30	15.3	.2
713	Amusement, gambling, & recreation industries	104	127 769	35 864	8 428	2 250	12.1	1.9
7132	Gambling industries	5	D	D	D	f	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	98	D	D	D	g	D	D
71391	Golf courses & country clubs	17	D	D	D	c	D	D
713910	Golf courses & country clubs	17	D	D	D	c	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	42	27 653	6 180	1 379	617	21.2	3.3
7139405	Fitness & recreational sports centers	42	27 653	6 180	1 379	617	21.2	3.3
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	10	D	D	D	e	D	D
713950	Bowling centers	10	D	D	D	e	D	D
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
SPOKANE COUNTY, WA								
71	Arts, entertainment, & recreation	112	78 041	16 751	3 709	1 558	23.0	2.2
711	Performing arts, spectator sports, & related industries	32	19 964	4 335	965	315	25.9	5.3
7112	Spectator sports	6	8 020	2 294	581	229	23.4	—
71121	Spectator sports	6	8 020	2 294	581	229	23.4	—
7113	Promoters of performing arts, sports, & similar events	12	5 233	1 175	208	51	3.8	20.1
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
71151	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
711510	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
713	Amusement, gambling, & recreation industries	80	58 077	12 416	2 744	1 243	22.0	1.1
7132	Gambling industries	5	17 407	1 727	540	156	1.3	—
71329	Other gambling industries	5	17 407	1 727	540	156	1.3	—
713290	Other gambling industries	5	17 407	1 727	540	156	1.3	—
7132902	Lottery, bingo, bookie, & other betting operation	5	17 407	1 727	540	156	1.3	—
7139	Other amusement & recreation services	70	38 008	10 138	2 101	1 034	32.1	1.7
71391	Golf courses & country clubs	10	6 514	1 830	229	84	64.9	—
713910	Golf courses & country clubs	10	6 514	1 830	229	84	64.9	—
71394	Fitness & recreational sports centers	24	11 717	3 010	757	446	39.6	2.8
713940	Fitness & recreational sports centers	24	11 717	3 010	757	446	39.6	2.8
71395	Bowling centers	9	9 564	3 556	772	336	7.5	—
713950	Bowling centers	9	9 564	3 556	772	336	7.5	—
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	4 915	741	181	40	30.7	5.2
STEVENS COUNTY, WA								
71	Arts, entertainment, & recreation	10	17 877	4 529	1 043	344	8.9	—
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7132	Gambling industries	3	15 152	3 866	773	191	—	—
71329	Other gambling industries	3	15 152	3 866	773	191	—	—
713290	Other gambling industries	3	15 152	3 866	773	191	—	—
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
THURSTON COUNTY, WA								
71	Arts, entertainment, & recreation	57	60 334	17 137	8 179	1 061	10.6	20.5
711	Performing arts, spectator sports, & related industries	10	2 039	229	33	20	56.2	2.0
713	Amusement, gambling, & recreation industries	47	58 295	16 908	8 146	1 041	9.0	21.2
7132	Gambling industries	5	38 936	11 305	6 840	499	—	30.4
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	40	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	c	D	D
713910	Golf courses & country clubs	9	D	D	D	c	D	D
71393	Marinas	7	3 762	637	143	27	13.2	6.6
713930	Marinas	7	3 762	637	143	27	13.2	6.6
71394	Fitness & recreational sports centers	9	4 089	1 271	313	211	33.5	1.9
713940	Fitness & recreational sports centers	9	4 089	1 271	313	211	33.5	1.9
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
WAHKIAKUM COUNTY, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WALLA WALLA COUNTY, WA								
71	Arts, entertainment, & recreation	10	3 286	559	149	80	44.9	3.6
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
WHATCOM COUNTY, WA								
71	Arts, entertainment, & recreation	69	45 544	19 523	5 800	1 674	13.0	9.5
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
71151	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
711510	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
713	Amusement, gambling, & recreation industries	50	41 285	17 798	5 310	1 614	9.9	9.2
7132	Gambling industries	5	14 736	8 368	2 970	640	4.1	12.2
7139	Other amusement & recreation services	42	25 132	9 097	2 288	950	13.9	6.3
71391	Golf courses & country clubs	11	8 937	4 082	796	216	16.2	—
713910	Golf courses & country clubs	11	8 937	4 082	796	216	16.2	—
71393	Marinas	11	6 077	1 894	612	293	13.0	14.8
713930	Marinas	11	6 077	1 894	612	293	13.0	14.8
71394	Fitness & recreational sports centers	10	3 317	1 282	332	159	29.4	21.0
713940	Fitness & recreational sports centers	10	3 317	1 282	332	159	29.4	21.0
WHITMAN COUNTY, WA								
71	Arts, entertainment, & recreation	10	699	193	47	51	50.8	—
YAKIMA COUNTY, WA								
71	Arts, entertainment, & recreation	54	33 033	8 626	1 900	636	25.4	19.8
711	Performing arts, spectator sports, & related industries	16	8 495	2 623	463	57	34.4	.9
7112	Spectator sports	10	6 209	1 809	441	50	43.0	.9
71121	Spectator sports	10	6 209	1 809	441	50	43.0	.9
713	Amusement, gambling, & recreation industries	38	24 538	6 003	1 437	579	22.2	26.4
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	2 962	1 132	290	176	41.4	2.8
713940	Fitness & recreational sports centers	10	2 962	1 132	290	176	41.4	2.8
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN, WA								
71	Arts, entertainment, & recreation	7	1 810	503	120	45	28.6	19.0
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
AIRWAY HEIGHTS, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ANACORTES, WA								
71	Arts, entertainment, & recreation	7	13 068	6 216	1 625	353	29.1	—
713	Amusement, gambling, & recreation industries	6	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
ARLINGTON, WA								
71	Arts, entertainment, & recreation	6	2 342	699	148	49	4.7	2.0
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
AUBURN, WA								
71	Arts, entertainment, & recreation	19	106 747	32 133	7 043	1 406	1.2	.5
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	g	D	D
7132	Gambling industries	3	D	D	D	f	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BAINBRIDGE ISLAND, WA								
71	Arts, entertainment, & recreation	10	3 723	998	199	27	31.5	48.8
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
BATTLE GROUND, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEVUE, WA								
71	Arts, entertainment, & recreation	59	62 495	18 118	3 934	1 186	7.5	10.5
711	Performing arts, spectator sports, & related industries	20	D	D	D	b	D	D
7111	Performing arts companies	5	1 674	497	88	13	27.6	—
71113	Musical groups & artists	5	1 674	497	88	13	27.6	—
711130	Musical groups & artists	5	1 674	497	88	13	27.6	—
7111309	Other music groups & artists	5	1 674	497	88	13	27.6	—
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	38	52 997	15 230	3 278	1 086	5.3	6.8
7139	Other amusement & recreation services	36	D	D	D	g	D	D
71391	Golf courses & country clubs	3	6 661	1 743	227	89	—	41.5
713910	Golf courses & country clubs	3	6 661	1 743	227	89	—	41.5
71394	Fitness & recreational sports centers	19	41 491	12 232	2 797	904	3.9	.3
713940	Fitness & recreational sports centers	19	41 491	12 232	2 797	904	3.9	.3
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
BELLINGHAM, WA								
71	Arts, entertainment, & recreation	32	11 098	3 741	991	225	28.2	16.7
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	7 511	2 188	530	190	22.3	17.3
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
BLAINE, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BOTHELL, WA *								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
BOTHELL, WA (KING COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BOTHELL, WA (SNOHOMISH COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BREMERTON, WA								
71	Arts, entertainment, & recreation	15	4 445	950	246	129	26.1	7.8
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BRIER, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURIEN, WA *								
71	Arts, entertainment, & recreation	10	4 733	2 329	598	80	37.8	33.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 925	558	139	64	86.1	13.9
713940	Fitness & recreational sports centers	4	1 925	558	139	64	86.1	13.9
BURLINGTON, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAMAS, WA								
71	Arts, entertainment, & recreation	4	1 148	294	53	33	56.7	34.8
CASHMERE, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CENTRALIA, WA								
71	Arts, entertainment, & recreation	6	1 556	453	105	65	100.0	—
713	Amusement, gambling, & recreation industries	6	1 556	453	105	65	100.0	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CHEHALIS, WA								
71	Arts, entertainment, & recreation	6	1 526	299	72	48	1.9	—
713	Amusement, gambling, & recreation industries	6	1 526	299	72	48	1.9	—
CHELAN, WA								
71	Arts, entertainment, & recreation	7	1 596	374	54	15	74.9	2.3
713	Amusement, gambling, & recreation industries	6	D	D	D	a	D	D
CHENEY, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLARKSTON, WA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
COLFAX, WA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLVILLE, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DAYTON, WA								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
DES MOINES, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAST WENATCHEE, WA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
EDGEWOOD, WA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EDMONDS, WA								
71	Arts, entertainment, & recreation	9	10 507	2 571	655	238	31.3	7.3
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
ELLENSBURG, WA								
71	Arts, entertainment, & recreation	9	1 529	552	56	55	26.9	19.4
ELMA, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ENUMCLAW, WA *								
71	Arts, entertainment, & recreation	4	588	104	26	19	21.1	16.5
ENUMCLAW, WA (KING COUNTY PART) *								
71	Arts, entertainment, & recreation	4	588	104	26	19	21.1	16.5
EPHRATA, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EVERETT, WA								
71	Arts, entertainment, & recreation	25	17 817	4 461	1 016	352	11.7	.1
711	Performing arts, spectator sports, & related industries	5	2 420	761	151	31	—	.8
713	Amusement, gambling, & recreation industries	20	15 397	3 700	865	321	13.5	—
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71395	Bowling centers	3	3 241	1 181	287	103	—	—
713950	Bowling centers	3	3 241	1 181	287	103	—	—
FEDERAL WAY, WA								
71	Arts, entertainment, & recreation	10	5 513	1 444	307	138	13.5	2.0
713	Amusement, gambling, & recreation industries	7	4 533	1 303	277	129	4.5	—
7139	Other amusement & recreation services	7	4 533	1 303	277	129	4.5	—
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
FERNDALE, WA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
FIFE, WA								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
FIRCREST, WA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
FORKS, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GIG HARBOR, WA								
71	Arts, entertainment, & recreation	4	1 643	340	58	15	12.1	31.0
GOLDENDALE, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOQUIAM, WA								
71	Arts, entertainment, & recreation	3	740	361	66	26	D	—
ISSAQUAH, WA								
71	Arts, entertainment, & recreation	8	1 337	420	105	44	80.6	6.6
KELSO, WA								
71	Arts, entertainment, & recreation	6	2 724	943	225	88	4.9	1.1
713	Amusement, gambling, & recreation industries	6	2 724	943	225	88	4.9	1.1
7139	Other amusement & recreation services	5	D	D	D	b	D	D
KENNEWICK, WA								
71	Arts, entertainment, & recreation	19	12 266	2 935	697	327	8.0	1.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	3 993	1 353	335	221	13.3	.4
713940	Fitness & recreational sports centers	7	3 993	1 353	335	221	13.3	.4
KENT, WA								
71	Arts, entertainment, & recreation	13	8 454	2 174	441	183	52.5	1.5
713	Amusement, gambling, & recreation industries	10	8 283	2 118	435	166	52.6	.5
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 404	624	144	79	23.2	—
713940	Fitness & recreational sports centers	4	2 404	624	144	79	23.2	—
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139904	Miniature golf courses	1	D	D	D	b	D	D
KIRKLAND, WA								
71	Arts, entertainment, & recreation	20	82 147	58 178	16 578	356	1.8	1.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
LACEY, WA								
71	Arts, entertainment, & recreation	6	1 456	672	192	66	5.6	.8

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							From administrative records ¹	Estimated ²
LAKE FOREST PARK, WA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
LAKEWOOD, WA *								
71	Arts, entertainment, & recreation	15	9 101	2 160	493	146	8.1	4.0
713	Amusement, gambling, & recreation industries	11	8 542	1 978	435	134	3.1	4.2
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
LONGVIEW, WA								
71	Arts, entertainment, & recreation	11	2 264	605	145	79	35.7	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
LYNDEN, WA								
71	Arts, entertainment, & recreation	3	455	81	20	27	100.0	—
LYNNWOOD, WA								
71	Arts, entertainment, & recreation	12	5 712	1 851	350	152	17.8	.3
713	Amusement, gambling, & recreation industries	8	5 305	1 713	321	145	17.8	—
7139	Other amusement & recreation services	8	5 305	1 713	321	145	17.8	—
71394	Fitness & recreational sports centers	3	3 097	1 024	154	70	—	—
713940	Fitness & recreational sports centers	3	3 097	1 024	154	70	—	—
MARYSVILLE, WA								
71	Arts, entertainment, & recreation	6	1 412	316	73	43	11.5	11.3
MEDINA, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MERCER ISLAND, WA								
71	Arts, entertainment, & recreation	7	3 925	932	204	45	49.9	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
MILL CREEK, WA								
71	Arts, entertainment, & recreation	6	6 060	1 946	428	163	3.3	11.1
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
MILTON, WA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILTON, WA (KING COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONROE, WA								
71	Arts, entertainment, & recreation	5	1 914	279	49	23	—	18.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
MONTESANO, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MOSES LAKE, WA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MOUNTLAKE TERRACE, WA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MOUNT VERNON, WA								
71	Arts, entertainment, & recreation	8	6 123	2 091	505	166	1.6	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MUKILTEO, WA								
71	Arts, entertainment, & recreation	3	1 088	212	45	38	100.0	—
NORMANDY PARK, WA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
NORTH BEND, WA								
71	Arts, entertainment, & recreation	3	687	65	12	17	D	26.6
OAK HARBOR, WA								
71	Arts, entertainment, & recreation	8	3 871	815	184	105	56.3	—
713	Amusement, gambling, & recreation industries	8	3 871	815	184	105	56.3	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
OCEAN SHORES, WA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OLYMPIA, WA								
71	Arts, entertainment, & recreation	22	14 253	3 016	655	314	19.6	21.0
713	Amusement, gambling, & recreation industries	19	14 073	2 993	652	313	18.6	21.2
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	3 591	1 029	262	195	25.6	.8
713940	Fitness & recreational sports centers	6	3 591	1 029	262	195	25.6	.8
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
OMAK, WA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ORTING, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OTHELLO, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PACIFIC, WA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PACIFIC, WA (KING COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PASCO, WA								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PORT ANGELES, WA								
71	Arts, entertainment, & recreation	7	2 664	854	199	58	51.6	6.7
713	Amusement, gambling, & recreation industries	7	2 664	854	199	58	51.6	6.7
7139	Other amusement & recreation services	7	2 664	854	199	58	51.6	6.7
PORT ORCHARD, WA								
71	Arts, entertainment, & recreation	6	4 754	1 339	268	152	25.5	18.4
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
PORT TOWNSEND, WA								
71	Arts, entertainment, & recreation	9	1 422	388	85	34	48.4	—
POULSBO, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PROSSER, WA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
PULLMAN, WA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
PUYALLUP, WA								
71	Arts, entertainment, & recreation	14	10 175	2 394	435	176	13.7	8.2
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 390	687	133	73	39.9	—
713940	Fitness & recreational sports centers	5	2 390	687	133	73	39.9	—
71395	Bowling centers	1	D	D	D	b	D	D
713950	Bowling centers	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	a	D	D
REDMOND, WA								
71	Arts, entertainment, & recreation	21	16 452	5 087	993	310	9.0	12.2
711	Performing arts, spectator sports, & related industries	9	9 151	3 281	564	80	6.0	—
7115	Independent artists, writers, & performers	5	D	D	D	b	D	D
71151	Independent artists, writers, & performers	5	D	D	D	b	D	D
711510	Independent artists, writers, & performers	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	7 301	1 806	429	230	12.7	27.5
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
RENTON, WA								
71	Arts, entertainment, & recreation	16	27 648	2 442	579	231	6.3	2.0
713	Amusement, gambling, & recreation industries	11	26 895	2 290	527	208	6.3	.1
7132	Gambling industries	3	D	D	D	c	D	D
71329	Other gambling industries	3	D	D	D	c	D	D
713290	Other gambling industries	3	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
RICHLAND, WA								
71	Arts, entertainment, & recreation	9	5 106	1 490	325	133	26.7	1.4
713	Amusement, gambling, & recreation industries	9	5 106	1 490	325	133	26.7	1.4
7139	Other amusement & recreation services	9	5 106	1 490	325	133	26.7	1.4
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
SEATAC, WA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
SEATTLE, WA								
71	Arts, entertainment, & recreation	263	308 814	151 363	32 118	3 786	12.2	4.5
711	Performing arts, spectator sports, & related industries	139	227 648	123 419	25 646	1 443	5.4	2.9
7111	Performing arts companies	45	27 930	10 583	2 139	577	20.4	5.0
71111	Theater companies & dinner theaters	8	9 950	4 330	983	225	48.1	6.5
711110	Theater companies & dinner theaters	8	9 950	4 330	983	225	48.1	6.5
7111102	Theater companies	8	9 950	4 330	983	225	48.1	6.5
71113	Musical groups & artists	31	10 324	2 704	316	182	8.3	7.3
711130	Musical groups & artists	31	10 324	2 704	316	182	8.3	7.3
7111309	Other music groups & artists	31	10 324	2 704	316	182	8.3	7.3
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711211	Sports teams & clubs	2	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
7115	Independent artists, writers, & performers	60	23 208	6 236	1 305	256	24.0	8.7
71151	Independent artists, writers, & performers	60	23 208	6 236	1 305	256	24.0	8.7
711510	Independent artists, writers, & performers	60	23 208	6 236	1 305	256	24.0	8.7
713	Amusement, gambling, & recreation industries	122	D	D	D	g	D	D
7131	Amusement parks & arcades	4	D	D	D	c	D	D
7139	Other amusement & recreation services	118	D	D	D	g	D	D
71393	Marinas	28	13 226	2 421	475	83	40.5	12.0
713930	Marinas	28	13 226	2 421	475	83	40.5	12.0
71394	Fitness & recreational sports centers	52	35 574	16 655	3 950	1 539	37.6	11.7
713940	Fitness & recreational sports centers	52	35 574	16 655	3 950	1 539	37.6	11.7
71395	Bowling centers	5	8 370	2 013	503	155	14.6	—
713950	Bowling centers	5	8 370	2 013	503	155	14.6	—
71399	All other amusement & recreation industries	30	15 360	4 444	1 117	415	20.9	6.8
713990	All other amusement & recreation industries	30	15 360	4 444	1 117	415	20.9	6.8
7139905	Coin-operated amusement devices (except slot machine operation)	7	11 332	3 587	911	228	16.7	.9
SEDRO-WOLLEY, WA								
71	Arts, entertainment, & recreation	3	353	81	21	24	D	—
SEQUIM, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHELTON, WA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SHORELINE, WA *								
71	Arts, entertainment, & recreation	10	11 181	2 388	497	141	21.7	.7
713	Amusement, gambling, & recreation industries	7	10 576	2 257	464	128	22.5	.8
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
SNOHOMISH, WA								
71	Arts, entertainment, & recreation	4	626	239	14	13	13.3	40.9

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
SPOKANE, WA								
71	Arts, entertainment, & recreation	59	47 113	8 838	2 349	863	9.8	2.9
711	Performing arts, spectator sports, & related industries	22	12 429	2 849	775	261	12.6	7.7
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	37	34 684	5 989	1 574	602	8.9	1.1
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	2 872	808	206	102	16.0	3.3
713940	Fitness & recreational sports centers	11	2 872	808	206	102	16.0	3.3
71395	Bowling centers	5	6 648	2 065	497	205	—	—
713950	Bowling centers	5	6 648	2 065	497	205	—	—
71399	All other amusement & recreation industries	12	5 080	952	203	84	17.5	5.8
713990	All other amusement & recreation industries	12	5 080	952	203	84	17.5	5.8
STANWOOD, WA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
STEILACOOM, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SUMNER, WA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SUNNYSIDE, WA								
71	Arts, entertainment, & recreation	4	1 796	531	131	68	22.9	1.2
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
TACOMA, WA								
71	Arts, entertainment, & recreation	44	116 118	30 179	5 952	1 260	2.9	.7
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	32	111 797	28 889	5 719	1 213	2.9	.6
7132	Gambling industries	4	D	D	D	f	D	D
71329	Other gambling industries	3	D	D	D	c	D	D
713290	Other gambling industries	3	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	c	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71393	Marinas	8	4 322	972	222	45	21.3	11.8
713930	Marinas	8	4 322	972	222	45	21.3	11.8
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71395	Bowling centers	5	8 814	2 207	576	186	9.6	—
713950	Bowling centers	5	8 814	2 207	576	186	9.6	—
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
TUKWILA, WA								
71	Arts, entertainment, & recreation	9	10 458	1 952	427	139	5.2	38.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	1 622	427	86	42	33.6	—
713990	All other amusement & recreation industries	4	1 622	427	86	42	33.6	—
TUMWATER, WA								
71	Arts, entertainment, & recreation	4	681	179	54	24	88.0	12.0

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							From administrative records ¹	Estimated ²
UNION GAP, WA								
71	Arts, entertainment, & recreation	5	5 913	929	146	46	1.0	.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
UNIVERSITY PLACE, WA *								
71	Arts, entertainment, & recreation	3	2 409	191	49	21	D	39.7
VANCOUVER, WA								
71	Arts, entertainment, & recreation	36	21 077	4 667	1 354	537	24.3	6.0
713	Amusement, gambling, & recreation industries	28	19 824	4 452	1 309	526	24.6	3.9
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	4 870	1 800	542	252	27.8	13.4
713940	Fitness & recreational sports centers	12	4 870	1 800	542	252	27.8	13.4
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	c	D	D
713990	All other amusement & recreation industries	7	D	D	D	c	D	D
WALLA WALLA, WA								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WAPATO, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WASHOUGAL, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WENATCHEE, WA								
71	Arts, entertainment, & recreation	4	1 978	645	166	84	—	8.0
713	Amusement, gambling, & recreation industries	4	1 978	645	166	84	—	8.0
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WEST RICHLAND, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WOODINVILLE, WA *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
YAKIMA, WA								
71	Arts, entertainment, & recreation	24	18 902	5 252	1 373	419	22.2	34.1
711	Performing arts, spectator sports, & related industries	7	3 431	1 267	388	26	52.9	1.6
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	15 471	3 985	985	393	15.4	41.3
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
BALANCE OF ADAMS COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ASOTIN COUNTY, WA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF BENTON COUNTY, WA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CHELAN COUNTY, WA								
71	Arts, entertainment, & recreation	23	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	f	D	D
7139	Other amusement & recreation services	19	D	D	D	f	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
BALANCE OF CLALLAM COUNTY, WA								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF CLARK COUNTY, WA								
71	Arts, entertainment, & recreation	30	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	f	D	D
7139	Other amusement & recreation services	20	D	D	D	f	D	D
71394	Fitness & recreational sports centers	7	D	D	D	e	D	D
713940	Fitness & recreational sports centers	7	D	D	D	e	D	D
71399	All other amusement & recreation industries	7	5 529	1 658	383	160	54.8	—
713990	All other amusement & recreation industries	7	5 529	1 658	383	160	54.8	—
BALANCE OF COWLITZ COUNTY, WA								
71	Arts, entertainment, & recreation	4	2 613	1 083	230	68	6.8	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF DOUGLAS COUNTY, WA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF FERRY COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, WA								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF GRAYS HARBOR COUNTY, WA								
71	Arts, entertainment, & recreation	10	1 651	542	118	44	67.8	32.2
713	Amusement, gambling, & recreation industries	10	1 651	542	118	44	67.8	32.2
7139	Other amusement & recreation services	10	1 651	542	118	44	67.8	32.2
BALANCE OF ISLAND COUNTY, WA								
71	Arts, entertainment, & recreation	13	5 300	1 497	345	82	20.0	—
711	Performing arts, spectator sports, & related industries	5	2 707	701	180	12	27.3	—
7111	Performing arts companies	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	2 593	796	165	70	12.4	—
7139	Other amusement & recreation services	8	2 593	796	165	70	12.4	—
BALANCE OF JEFFERSON COUNTY, WA								
71	Arts, entertainment, & recreation	12	4 066	1 118	245	56	12.8	1.6
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF KING COUNTY, WA								
71	Arts, entertainment, & recreation	105	94 633	24 647	6 187	1 900	14.6	2.5
711	Performing arts, spectator sports, & related industries	29	D	D	D	c	D	D
7111	Performing arts companies	7	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	76	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	67	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	c	D	D
713910	Golf courses & country clubs	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	21	D	D	D	e	D	D
713940	Fitness & recreational sports centers	21	D	D	D	e	D	D
71395	Bowling centers	9	D	D	D	e	D	D
713950	Bowling centers	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	4 484	1 211	247	41	26.2	—
BALANCE OF KITSAP COUNTY, WA								
71	Arts, entertainment, & recreation	19	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	f	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
BALANCE OF KITTITAS COUNTY, WA								
71	Arts, entertainment, & recreation	9	1 682	525	77	27	35.2	17.0
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF KLUCKITAT COUNTY, WA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF LEWIS COUNTY, WA								
71	Arts, entertainment, & recreation	5	1 452	359	70	29	47.4	5.6
BALANCE OF LINCOLN COUNTY, WA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
BALANCE OF MASON COUNTY, WA								
71	Arts, entertainment, & recreation	8	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF OKANOGAN COUNTY, WA								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	b	D	D
BALANCE OF PACIFIC COUNTY, WA								
71	Arts, entertainment, & recreation	14	5 272	897	172	62	13.1	30.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF PEND OREILLE COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PIERCE COUNTY, WA								
71	Arts, entertainment, & recreation	44	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	g	D	D
7139	Other amusement & recreation services	31	D	D	D	f	D	D
71391	Golf courses & country clubs	8	5 185	1 514	345	120	8.2	32.2
713910	Golf courses & country clubs	8	5 185	1 514	345	120	8.2	32.2
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	3 727	891	184	54	54.0	1.3
713990	All other amusement & recreation industries	12	3 727	891	184	54	54.0	1.3
BALANCE OF SAN JUAN COUNTY, WA								
71	Arts, entertainment, & recreation	16	7 258	1 745	219	75	15.9	14.1
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF SKAGIT COUNTY, WA								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF SKAMANIA COUNTY, WA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF SNOHOMISH COUNTY, WA								
71	Arts, entertainment, & recreation	47	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	11	D	D	D	c	D	D
713910	Golf courses & country clubs	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BALANCE OF SPOKANE COUNTY, WA								
71	Arts, entertainment, & recreation	51	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	7 535	1 486	190	54	47.8	1.3
7115	Independent artists, writers, & performers	4	2 927	255	32	9	58.6	—
71151	Independent artists, writers, & performers	4	2 927	255	32	9	58.6	—
711510	Independent artists, writers, & performers	4	2 927	255	32	9	58.6	—
713	Amusement, gambling, & recreation industries	41	D	D	D	f	D	D
7139	Other amusement & recreation services	38	D	D	D	f	D	D
71394	Fitness & recreational sports centers	13	8 845	2 202	551	344	47.3	2.6
713940	Fitness & recreational sports centers	13	8 845	2 202	551	344	47.3	2.6
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF STEVENS COUNTY, WA								
71	Arts, entertainment, & recreation	8	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7132	Gambling industries	3	15 152	3 866	773	191	—	—
71329	Other gambling industries	3	15 152	3 866	773	191	—	—
713290	Other gambling industries	3	15 152	3 866	773	191	—	—
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
BALANCE OF THURSTON COUNTY, WA								
71	Arts, entertainment, & recreation	25	43 944	13 270	7 278	657	6.7	21.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	f	D	D
7132	Gambling industries	4	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
BALANCE OF WAHKIAKUM COUNTY, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WALLA WALLA COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WHATCOM COUNTY, WA								
71	Arts, entertainment, & recreation	31	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	g	D	D
7132	Gambling industries	5	14 736	8 368	2 970	640	4.1	12.2
7139	Other amusement & recreation services	19	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	c	D	D
713910	Golf courses & country clubs	9	D	D	D	c	D	D
71393	Marinas	4	3 764	1 183	435	271	.7	—
713930	Marinas	4	3 764	1 183	435	271	.7	—
BALANCE OF WHITMAN COUNTY, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF YAKIMA COUNTY, WA								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

WASHINGTON

Bothell is in King and Snohomish Counties.

Burien was incorporated in February 1993.

Edgewood was incorporated in February 1996.

Enumclaw is in King and Pierce Counties.

Lakewood was incorporated in February 1996.

Milton is in King and Pierce Counties.

Newcastle was incorporated in September 1994.

Pacific is in King and Pierce Counties.

Shoreline was incorporated in August 1995.

University Place was incorporated in August 1995.

Woodinville was incorporated in March 1993.

Woodland is in Clark and Cowlitz Counties.

Appendix E. Metropolitan Areas

WASHINGTON

Bellingham, WA MSA

Whatcom County, WA

Bremerton, WA PMSA

Kitsap County, WA

Olympia, WA PMSA

Thurston County, WA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Portland—Salem, OR—WA CMSA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Salem, OR PMSA

Marion County, OR

Polk County, OR

Richland—Kennewick—Pasco, WA MSA

Benton County, WA

Franklin County, WA

Seattle—Bellevue—Everett, WA PMSA

Island County, WA

King County, WA

Snohomish County, WA

Seattle—Tacoma—Bremerton, WA CMSA

Bremerton, WA PMSA

Kitsap County, WA

Olympia, WA PMSA

Thurston County, WA

Seattle—Bellevue—Everett, WA PMSA

Island County, WA

King County, WA

Snohomish County, WA

Tacoma, WA PMSA

Pierce County, WA

Spokane, WA MSA

Spokane County, WA

Tacoma, WA PMSA

Pierce County, WA

Yakima, WA MSA

Yakima County, WA

Wisconsin

1997

Issued November 1999

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
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1997 Economic Census
Arts, Entertainment, and Recreation
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WISCONSIN								
71	Arts, entertainment, & recreation	1 730	1 327 454	384 251	87 844	22 339	18.7	3.9
711	Performing arts, spectator sports, & related industries	351	372 541	183 882	47 375	3 838	6.5	2.6
7111	Performing arts companies	88	43 690	13 385	2 963	987	8.3	5.8
71111	Theater companies & dinner theaters	20	24 559	7 093	1 643	592	4.2	5.4
711110	Theater companies & dinner theaters	20	24 559	7 093	1 643	592	4.2	5.4
7111102	Theater companies	15	D	D	D	c	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	b	D	D
711120	Dance companies	3	D	D	D	b	D	D
71113	Musical groups & artists	58	9 615	2 855	916	227	23.2	11.0
711130	Musical groups & artists	58	9 615	2 855	916	227	23.2	11.0
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	57	D	D	D	c	D	D
71119	Other performing arts companies	7	D	D	D	c	D	D
711190	Other performing arts companies	7	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	c	D	D
7112	Spectator sports	76	259 627	154 423	41 539	1 640	2.3	.4
71121	Spectator sports	76	259 627	154 423	41 539	1 640	2.3	.4
711211	Sports teams & clubs	15	190 159	140 476	38 857	653	1.0	—
7112111	Football clubs	2	D	D	D	c	D	D
7112112	Baseball clubs	4	D	D	D	c	D	D
7112119	Other professional sports clubs	9	D	D	D	e	D	D
711212	Racetracks	34	64 476	12 800	2 460	909	4.0	.9
7112121	Dog racetrack operation	3	41 701	10 159	2 225	710	—	—
7112122	Auto racetrack operation	31	22 775	2 641	235	199	11.2	2.6
711219	Other spectator sports	27	4 992	1 147	222	78	32.5	7.9
7112191	Professional athletes	9	1 600	478	45	12	37.1	5.9
7112192	Racing (except racetrack operation)	18	3 392	669	177	66	30.4	8.9
7113	Promoters of performing arts, sports, & similar events	55	47 281	8 829	1 578	641	14.0	8.4
71131	Promoters of performing arts, sports, & similar events w/facility	10	13 501	4 100	873	310	9.8	14.1
711310	Promoters of performing arts, sports, & similar events w/facility	10	13 501	4 100	873	310	9.8	14.1
71132	Promoters of performing arts, sports, & similar events w/o facil	45	33 780	4 729	705	331	15.6	6.1
711320	Promoters of performing arts, sports, & similar events w/o facil	45	33 780	4 729	705	331	15.6	6.1
7114	Agents/managers for artists, athletes, & other public figures	18	4 990	995	234	40	34.9	19.4
71141	Agents/managers for artists, athletes, & other public figures	18	4 990	995	234	40	34.9	19.4
711410	Agents/managers for artists, athletes, & other public figures	18	4 990	995	234	40	34.9	19.4
7115	Independent artists, writers, & performers	114	16 953	6 250	1 061	530	35.1	6.8
71151	Independent artists, writers, & performers	114	16 953	6 250	1 061	530	35.1	6.8
711510	Independent artists, writers, & performers	114	16 953	6 250	1 061	530	35.1	6.8
712	Museums, historical sites, & similar institutions	26	16 881	3 248	426	171	16.8	.5
7121	Museums, historical sites, & similar institutions	26	16 881	3 248	426	171	16.8	.5
71211	Museums	9	11 350	1 446	190	93	8.1	.7
712110	Museums	9	11 350	1 446	190	93	8.1	.7
71212	Historical sites	2	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	a	D	D
71213	Zoos & botanical gardens	6	D	D	D	b	D	D
712130	Zoos & botanical gardens	6	D	D	D	b	D	D
71219	Nature parks & other similar institutions	9	2 782	787	99	37	17.4	—
712190	Nature parks & other similar institutions	9	2 782	787	99	37	17.4	—
713	Amusement, gambling, & recreation industries	1 353	938 032	197 121	40 043	18 330	23.6	4.5
7131	Amusement parks & arcades	69	34 251	8 526	968	509	13.9	1.9
71311	Amusement & theme parks	12	19 949	5 085	257	92	.4	—
713110	Amusement & theme parks	12	19 949	5 085	257	92	.4	—
7131101	Waterparks	4	14 412	3 791	180	52	—	—
7131102	Amusement parks (except waterparks)	8	5 537	1 294	77	40	1.3	—
71312	Amusement arcades	57	14 302	3 441	711	417	32.8	4.6
713120	Amusement arcades	57	14 302	3 441	711	417	32.8	4.6
7132	Gambling industries	13	305 952	33 801	7 348	2 012	.1	1.1
71329	Other gambling industries	13	305 952	33 801	7 348	2 012	.1	1.1
713290	Other gambling industries	13	305 952	33 801	7 348	2 012	.1	1.1
7132901	Slot machine operators	5	288 028	31 099	6 699	1 802	—	—
7132902	Lottery, bingo, bookie, & other betting operation	8	17 924	2 702	649	210	1.5	19.5
7139	Other amusement & recreation services	1 271	597 829	154 794	31 727	15 809	36.3	6.4
71391	Golf courses & country clubs	304	183 024	55 858	7 196	3 152	42.1	5.4
713910	Golf courses & country clubs	304	183 024	55 858	7 196	3 152	42.1	5.4
71392	Skiing facilities	18	19 664	6 567	3 373	2 148	4.9	4.7
713920	Skiing facilities	18	19 664	6 567	3 373	2 148	4.9	4.7
71393	Marinas	96	74 969	12 658	2 410	531	31.6	10.8
713930	Marinas	96	74 969	12 658	2 410	531	31.6	10.8
71394	Fitness & recreational sports centers	279	97 513	29 608	6 829	4 149	28.0	9.6
713940	Fitness & recreational sports centers	279	97 513	29 608	6 829	4 149	28.0	9.6
7139404	Ice skating rinks	12	5 127	1 052	285	126	28.3	3.6
7139405	Roller skating rinks	40	8 945	2 157	575	478	66.9	5.0
71395	Bowling centers	321	120 244	30 199	8 002	4 594	40.4	2.1
713950	Bowling centers	321	120 244	30 199	8 002	4 594	40.4	2.1

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	WISCONSIN—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	253	102 415	19 904	3 917	1 235	38.2	7.5
713990	All other amusement & recreation industries	253	102 415	19 904	3 917	1 235	38.2	7.5
7139901	Dance studios & halls	7	1 266	359	85	50	29.3	2.9
7139902	Concession operators of amusement devices & rides	22	5 102	643	73	37	78.2	2.0
7139904	Miniature golf courses	36	7 682	1 804	164	121	33.5	1.7
7139905	Coin-operated amusement devices (except slot machine operation)	69	60 857	10 653	2 476	517	31.7	8.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	WISCONSIN								
	Arts, entertainment, & recreation	472	376 801	322 019	120 927	25 514	8 172	16.9	2.3
711	Performing arts, spectator sports, & related industries	138	88 320	84 510	27 786	6 751	1 576	9.4	1.9
7111	Performing arts companies	89	49 527	48 928	21 191	5 669	1 287	4.0	.7
71111	Theater companies & dinner theaters	34	23 477	22 333	9 311	2 466	520	5.0	.5
711110	Theater companies & dinner theaters	34	23 477	22 333	9 311	2 466	520	5.0	.5
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	31	D	D	D	D	e	D	D
71112	Dance companies	9	D	D	D	D	c	D	D
711120	Dance companies	9	D	D	D	D	c	D	D
71113	Musical groups & artists	44	20 210	20 758	9 535	2 590	632	3.3	.7
711130	Musical groups & artists	44	20 210	20 758	9 535	2 590	632	3.3	.7
7111301	Symphony orchestras & chamber music organizations	24	17 703	18 421	8 981	2 457	569	3.6	.3
7111309	Other music groups & artists	20	2 507	2 337	554	133	63	1.2	3.7
71119	Other performing arts companies	2	D	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	49	38 793	35 582	6 595	1 082	289	16.4	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	12	7 751	7 367	1 888	503	150	2.3	—
711310	Promoters of performing arts, sports, & similar events w/facility	12	7 751	7 367	1 888	503	150	2.3	—
71132	Promoters of performing arts, sports, & similar events w/o facil	37	31 042	28 215	4 707	579	139	19.9	4.1
711320	Promoters of performing arts, sports, & similar events w/o facil	37	31 042	28 215	4 707	579	139	19.9	4.1
712	Museums, historical sites, & similar institutions	117	108 715	64 343	21 743	4 842	1 161	28.9	1.9
7121	Museums, historical sites, & similar institutions	117	108 715	64 343	21 743	4 842	1 161	28.9	1.9
71211	Museums	81	97 547	54 301	19 018	4 333	1 028	26.6	1.9
712110	Museums	81	97 547	54 301	19 018	4 333	1 028	26.6	1.9
71212	Historical sites	21	6 499	6 247	1 577	287	72	44.2	2.4
712120	Historical sites	21	6 499	6 247	1 577	287	72	44.2	2.4
71213	Zoos & botanical gardens	5	2 583	2 046	747	154	39	62.9	—
712130	Zoos & botanical gardens	5	2 583	2 046	747	154	39	62.9	—
71219	Nature parks & other similar institutions	10	2 086	1 749	401	68	22	44.9	.5
712190	Nature parks & other similar institutions	10	2 086	1 749	401	68	22	44.9	.5
713	Amusement, gambling, & recreation industries	217	179 766	173 166	71 398	13 921	5 435	13.4	2.8
7139	Other amusement & recreation services	217	179 766	173 166	71 398	13 921	5 435	13.4	2.8
71391	Golf courses & country clubs	54	98 047	95 654	39 914	7 127	1 875	8.1	1.2
713910	Golf courses & country clubs	54	98 047	95 654	39 914	7 127	1 875	8.1	1.2
71394	Fitness & recreational sports centers	97	53 028	51 318	23 413	5 058	3 019	19.4	3.4
713940	Fitness & recreational sports centers	97	53 028	51 318	23 413	5 058	3 019	19.4	3.4
71399	All other amusement & recreation industries	66	28 691	26 194	8 071	1 736	541	20.5	6.8
713990	All other amusement & recreation industries	66	28 691	26 194	8 071	1 736	541	20.5	6.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
APPLETON-OSHKOSH-NEENAH, WI MSA								
71	Arts, entertainment, & recreation	113	48 659	11 461	2 078	1 146	25.0	5.5
711	Performing arts, spectator sports, & related industries	23	11 112	1 672	235	226	6.3	—
7111	Performing arts companies	7	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	4 406	297	38	20	4.4	—
71132	Promoters of performing arts, sports, & similar events w/o facil	5	4 406	297	38	20	4.4	—
711320	Promoters of performing arts, sports, & similar events w/o facil	5	4 406	297	38	20	4.4	—
713	Amusement, gambling, & recreation industries	90	37 547	9 789	1 843	920	30.5	7.1
7139	Other amusement & recreation services	86	36 563	9 577	1 790	891	30.2	7.3
71391	Golf courses & country clubs	23	10 098	2 690	311	109	65.5	—
713910	Golf courses & country clubs	23	10 098	2 690	311	109	65.5	—
71394	Fitness & recreational sports centers	19	6 190	2 263	405	322	9.2	39.4
713940	Fitness & recreational sports centers	19	6 190	2 263	405	322	9.2	39.4
71395	Bowling centers	19	5 876	1 555	416	249	39.0	.5
713950	Bowling centers	19	5 876	1 555	416	249	39.0	.5
71399	All other amusement & recreation industries	19	12 176	2 647	586	171	8.1	1.5
713990	All other amusement & recreation industries	19	12 176	2 647	586	171	8.1	1.5
7139905	Coin-operated amusement devices (except slot machine operation)	4	9 224	1 881	436	122	.2	—
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA								
71	Arts, entertainment, & recreation	2 183	3 483 917	1 005 785	194 856	41 579	9.3	4.6
711	Performing arts, spectator sports, & related industries	829	D	D	D	i	D	D
7111	Performing arts companies	197	D	D	D	g	D	D
71111	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies	55	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	107	D	D	D	f	D	D
711130	Musical groups & artists	107	D	D	D	f	D	D
7111309	Other music groups & artists	105	D	D	D	f	D	D
71119	Other performing arts companies	23	D	D	D	e	D	D
711190	Other performing arts companies	23	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	19	D	D	D	c	D	D
7112	Spectator sports	134	D	D	D	h	D	D
71121	Spectator sports	134	D	D	D	h	D	D
711211	Sports teams & clubs	9	397 934	286 424	48 237	1 006	—	—
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	c	D	D
711212	Racetracks	16	D	D	D	g	D	D
7112123	Horse racetrack operation	10	D	D	D	f	D	D
711219	Other spectator sports	109	D	D	D	f	D	D
7112191	Professional athletes	20	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	89	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	78	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
7115	Independent artists, writers, & performers	342	D	D	D	f	D	D
71151	Independent artists, writers, & performers	342	D	D	D	f	D	D
711510	Independent artists, writers, & performers	342	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1 348	D	D	D	k	D	D
7131	Amusement parks & arcades	81	D	D	D	h	D	D
71311	Amusement & theme parks	7	D	D	D	g	D	D
713110	Amusement & theme parks	7	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	g	D	D
71312	Amusement arcades	74	D	D	D	f	D	D
713120	Amusement arcades	74	D	D	D	f	D	D
7132	Gambling industries	27	D	D	D	j	D	D
71321	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
713210	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
71329	Other gambling industries	18	D	D	D	f	D	D
713290	Other gambling industries	18	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	18	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	1 240	D	D	D	j	D	D
71391	Golf courses & country clubs	177	D	D	D	h	D	D
713910	Golf courses & country clubs	177	D	D	D	h	D	D
71393	Marinas	66	D	D	D	e	D	D
713930	Marinas	66	D	D	D	e	D	D
71394	Fitness & recreational sports centers	472	350 018	98 204	22 059	9 301	17.3	14.6
713940	Fitness & recreational sports centers	472	350 018	98 204	22 059	9 301	17.3	14.6
7139404	Ice skating rinks	11	D	D	D	e	D	D
7139405	Roller skating rinks	37	12 280	2 911	790	517	34.9	10.0
71395	Bowling centers	208	D	D	D	h	D	D
713950	Bowling centers	208	D	D	D	h	D	D
71399	All other amusement & recreation industries	315	D	D	D	g	D	D
713990	All other amusement & recreation industries	315	D	D	D	g	D	D
7139901	Dance studios & halls	8	4 954	1 440	319	133	28.0	—
7139902	Concession operators of amusement devices & rides	21	7 109	1 590	225	297	30.3	20.8
7139904	Miniature golf courses	23	5 486	1 238	179	65	28.4	9.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	89	73 655	17 348	4 221	664	31.0	9.0
Chicago, IL PMSA								
71	Arts, entertainment, & recreation	1 979	2 848 586	852 381	163 368	33 398	10.5	5.2
711	Performing arts, spectator sports, & related industries	799	D	D	D	i	D	D
7111	Performing arts companies	190	97 051	30 860	6 484	2 107	19.2	3.5
71111	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies	55	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	102	D	D	D	f	D	D
711130	Musical groups & artists	102	D	D	D	f	D	D
7111309	Other music groups & artists	100	D	D	D	f	D	D
71119	Other performing arts companies	21	D	D	D	e	D	D
711190	Other performing arts companies	21	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	17	D	D	D	c	D	D
7112	Spectator sports	125	602 624	323 891	55 260	2 302	5.0	1.0
71121	Spectator sports	125	602 624	323 891	55 260	2 302	5.0	1.0
711211	Sports teams & clubs	9	397 934	286 424	48 237	1 006	—	—
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	c	D	D
711212	Racetracks	14	D	D	D	f	D	D
7112123	Horse racetrack operation	10	D	D	D	f	D	D
711219	Other spectator sports	102	D	D	D	f	D	D
7112191	Professional athletes	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	83	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	73	230 500	27 529	5 310	878	13.1	2.5
71131	Promoters of performing arts, sports, & similar events w/facility ..	20	106 240	12 947	2 248	565	13.9	1.0
711310	Promoters of performing arts, sports, & similar events w/facility ..	20	106 240	12 947	2 248	565	13.9	1.0
71132	Promoters of performing arts, sports, & similar events w/o facil	53	124 260	14 582	3 062	313	12.3	3.9
711320	Promoters of performing arts, sports, & similar events w/o facil	53	124 260	14 582	3 062	313	12.3	3.9
7114	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
7115	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
71151	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
711510	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
712	Museums, historical sites, & similar institutions	5	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1 175	1 794 671	416 645	87 375	26 923	10.0	7.0
7131	Amusement parks & arcades	70	150 390	31 563	4 692	2 548	3.8	2.7
71311	Amusement & theme parks	5	D	D	D	g	D	D
713110	Amusement & theme parks	5	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	g	D	D
71312	Amusement arcades	65	D	D	D	f	D	D
713120	Amusement arcades	65	D	D	D	f	D	D
7132	Gambling industries	22	825 883	153 807	35 355	7 174	.1	2.4
71321	Casinos (except casino hotels)	5	771 716	141 876	32 402	6 446	—	—
713210	Casinos (except casino hotels)	5	771 716	141 876	32 402	6 446	—	—
71329	Other gambling industries	17	54 167	11 931	2 953	728	1.7	37.2
713290	Other gambling industries	17	54 167	11 931	2 953	728	1.7	37.2
7132902	Lottery, bingo, bookie, & other betting operation	17	54 167	11 931	2 953	728	1.7	37.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Chicago, IL PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	1 083	818 398	231 275	47 328	17 201	21.1	12.5
71391	Golf courses & country clubs	148	214 275	70 103	10 836	3 627	14.1	9.2
713910	Golf courses & country clubs	148	214 275	70 103	10 836	3 627	14.1	9.2
71393	Marinas	55	33 764	7 282	1 120	252	18.7	7.1
713930	Marinas	55	33 764	7 282	1 120	252	18.7	7.1
71394	Fitness & recreational sports centers	424	330 213	91 019	20 689	8 506	17.2	14.6
713940	Fitness & recreational sports centers	424	330 213	91 019	20 689	8 506	17.2	14.6
7139404	Ice skating rinks	11	D	D	D	D	D	D
7139405	Roller skating rinks	31	D	D	D	D	D	D
71395	Bowling centers	178	108 436	30 771	8 015	2 932	25.9	13.9
713950	Bowling centers	178	108 436	30 771	8 015	2 932	25.9	13.9
71399	All other amusement & recreation industries	277	D	D	D	D	D	D
713990	All other amusement & recreation industries	277	D	D	D	D	D	D
7139901	Dance studios & halls	7	D	D	D	D	D	D
7139902	Concession operators of amusement devices & rides	20	D	D	D	D	D	D
7139904	Miniature golf courses	18	D	D	D	D	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	77	D	D	D	D	D	D
Gary, IN PMSA								
71	Arts, entertainment, & recreation	127	568 116	137 214	27 926	6 827	2.7	1.0
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	111	558 735	135 714	27 576	6 677	2.6	1.0
7131	Amusement parks & arcades	8	4 084	2 152	503	130	1.6	—
7132	Gambling industries	4	503 383	117 381	23 918	5 189	—	—
71321	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
713210	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
7139	Other amusement & recreation services	99	51 268	16 181	3 155	1 358	28.0	11.0
71391	Golf courses & country clubs	20	14 230	4 412	632	239	40.9	16.3
713910	Golf courses & country clubs	20	14 230	4 412	632	239	40.9	16.3
71394	Fitness & recreational sports centers	30	15 229	5 803	1 114	575	13.8	5.7
713940	Fitness & recreational sports centers	30	15 229	5 803	1 114	575	13.8	5.7
71395	Bowling centers	17	12 350	3 682	964	377	19.2	4.8
713950	Bowling centers	17	12 350	3 682	964	377	19.2	4.8
71399	All other amusement & recreation industries	24	6 570	1 552	323	125	35.6	28.5
713990	All other amusement & recreation industries	24	6 570	1 552	323	125	35.6	28.5
Kankakee, IL PMSA								
71	Arts, entertainment, & recreation	30	13 673	3 447	861	281	29.8	11.6
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
713940	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
71395	Bowling centers	8	2 585	715	174	76	21.3	44.6
713950	Bowling centers	8	2 585	715	174	76	21.3	44.6
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
Kenosha, WI PMSA								
71	Arts, entertainment, & recreation	47	53 542	12 743	2 701	1 073	9.8	4.9
711	Performing arts, spectator sports, & related industries	13	36 028	7 790	1 511	484	2.8	.4
7111	Performing arts companies	3	D	D	D	a	D	D
71119	Other performing arts companies	2	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	34	17 514	4 953	1 190	589	24.1	14.2
7139	Other amusement & recreation services	32	D	D	D	f	D	D
71394	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
713940	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DULUTH-SUPERIOR, MN-WI MSA								
71	Arts, entertainment, & recreation	84	28 037	5 831	1 323	658	30.1	27.3
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	73	D	D	D	f	D	D
7139	Other amusement & recreation services	67	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	3 607	905	246	192	68.1	31.9
713940	Fitness & recreational sports centers	21	3 607	905	246	192	68.1	31.9
71395	Bowling centers	15	4 876	1 339	375	202	47.4	2.4
713950	Bowling centers	15	4 876	1 339	375	202	47.4	2.4
71399	All other amusement & recreation industries	16	5 841	875	190	61	23.3	48.4
713990	All other amusement & recreation industries	16	5 841	875	190	61	23.3	48.4
7139905	Coin-operated amusement devices (except slot machine operation) .	6	4 323	536	129	25	5.9	55.9
EAU CLAIRE, WI MSA								
71	Arts, entertainment, & recreation	42	26 026	6 566	1 329	477	17.5	-
711	Performing arts, spectator sports, & related industries	10	14 367	3 100	726	126	6.5	-
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	9 664	1 211	237	38	.9	-
71132	Promoters of performing arts, sports, & similar events w/o facil	5	9 664	1 211	237	38	.9	-
711320	Promoters of performing arts, sports, & similar events w/o facil	5	9 664	1 211	237	38	.9	-
713	Amusement, gambling, & recreation industries	32	11 659	3 466	603	351	31.0	.1
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	1 936	659	176	107	6.7	-
713940	Fitness & recreational sports centers	7	1 936	659	176	107	6.7	-
71395	Bowling centers	6	3 095	681	189	99	27.5	-
713950	Bowling centers	6	3 095	681	189	99	27.5	-
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
GREEN BAY, WI MSA								
71	Arts, entertainment, & recreation	69	126 969	75 984	21 179	940	7.7	.2
711	Performing arts, spectator sports, & related industries	15	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711211	Sports teams & clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
71211	Museums	1	D	D	D	a	D	D
712110	Museums	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	52	D	D	D	e	D	D
7139	Other amusement & recreation services	46	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71395	Bowling centers	10	4 890	1 791	353	220	15.1	2.9
713950	Bowling centers	10	4 890	1 791	353	220	15.1	2.9
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
JANESVILLE-BELOIT, WI MSA								
71	Arts, entertainment, & recreation	33	15 676	4 080	811	436	47.5	2.3
713	Amusement, gambling, & recreation industries	29	14 568	3 700	738	386	46.3	.1
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71395	Bowling centers	9	4 433	1 213	334	189	55.9	-
713950	Bowling centers	9	4 433	1 213	334	189	55.9	-
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	2	D	D	D	b	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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							From administrative records ¹	Estimated ²
LA CROSSE, WI-MN MSA								
71	Arts, entertainment, & recreation	48	17 664	6 133	1 339	677	29.5	5.0
711	Performing arts, spectator sports, & related industries	11	3 819	1 541	477	162	13.6	12.5
713	Amusement, gambling, & recreation industries	37	13 845	4 592	862	515	33.9	2.9
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71391	Golf courses & country clubs	10	6 086	2 071	277	132	32.6	.9
713910	Golf courses & country clubs	10	6 086	2 071	277	132	32.6	.9
71394	Fitness & recreational sports centers	5	2 400	781	142	120	21.6	—
713940	Fitness & recreational sports centers	5	2 400	781	142	120	21.6	—
MADISON, WI MSA								
71	Arts, entertainment, & recreation	134	76 427	21 401	5 018	2 324	29.4	1.9
711	Performing arts, spectator sports, & related industries	41	D	D	D	e	D	D
7111	Performing arts companies	9	2 364	625	147	68	17.2	—
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	7	4 234	1 018	207	35	5.5	—
71121	Spectator sports	7	4 234	1 018	207	35	5.5	—
713	Amusement, gambling, & recreation industries	91	63 678	17 462	4 265	1 960	29.9	1.7
7139	Other amusement & recreation services	84	D	D	D	g	D	D
71391	Golf courses & country clubs	8	7 908	2 843	468	150	34.1	—
713910	Golf courses & country clubs	8	7 908	2 843	468	150	34.1	—
71394	Fitness & recreational sports centers	30	16 259	5 603	1 360	842	32.7	1.0
713940	Fitness & recreational sports centers	30	16 259	5 603	1 360	842	32.7	1.0
7139405	Roller skating rinks	2	D	D	D	b	D	D
71395	Bowling centers	26	15 373	3 840	1 060	598	29.8	4.3
713950	Bowling centers	26	15 373	3 840	1 060	598	29.8	4.3
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	7 513	1 656	431	63	62.7	—
MILWAUKEE-RACINE, WI CMSA								
71	Arts, entertainment, & recreation	402	533 412	132 806	32 380	6 135	10.6	2.6
711	Performing arts, spectator sports, & related industries	123	131 543	80 710	20 824	1 090	8.0	4.4
7111	Performing arts companies	35	D	D	D	e	D	D
71111	Theater companies & dinner theaters	10	D	D	D	c	D	D
711110	Theater companies & dinner theaters	10	D	D	D	c	D	D
71113	Musical groups & artists	23	3 362	1 461	693	83	37.2	29.6
711130	Musical groups & artists	23	3 362	1 461	693	83	37.2	29.6
7111309	Other music groups & artists	22	D	D	D	b	D	D
7112	Spectator sports	19	99 003	72 187	18 909	500	1.7	.5
71121	Spectator sports	19	99 003	72 187	18 909	500	1.7	.5
711211	Sports teams & clubs	8	D	D	D	e	D	D
7112119	Other professional sports clubs	6	D	D	D	c	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	17	13 692	1 700	243	66	26.7	17.1
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	50	8 918	3 634	620	201	32.6	7.2
71151	Independent artists, writers, & performers	50	8 918	3 634	620	201	32.6	7.2
711510	Independent artists, writers, & performers	50	8 918	3 634	620	201	32.6	7.2
713	Amusement, gambling, & recreation industries	274	400 560	51 637	11 491	5 020	11.2	2.0
7131	Amusement parks & arcades	12	4 473	1 129	291	175	5.6	13.2
71312	Amusement arcades	12	4 473	1 129	291	175	5.6	13.2
713120	Amusement arcades	12	4 473	1 129	291	175	5.6	13.2
7132	Gambling industries	4	D	D	D	f	D	D
71329	Other gambling industries	4	D	D	D	f	D	D
713290	Other gambling industries	4	D	D	D	f	D	D
7132901	Slot machine operators	1	D	D	D	e	D	D
7139	Other amusement & recreation services	258	D	D	D	h	D	D
71391	Golf courses & country clubs	44	33 329	10 120	1 530	403	26.1	8.1
713910	Golf courses & country clubs	44	33 329	10 120	1 530	403	26.1	8.1
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	74	42 668	12 434	3 004	1 502	17.7	3.0
713940	Fitness & recreational sports centers	74	42 668	12 434	3 004	1 502	17.7	3.0
7139405	Roller skating rinks	8	3 068	898	233	143	59.5	1.8
71395	Bowling centers	67	35 770	9 796	2 520	1 391	25.0	1.4
713950	Bowling centers	67	35 770	9 796	2 520	1 391	25.0	1.4
71399	All other amusement & recreation industries	58	D	D	D	e	D	D
713990	All other amusement & recreation industries	58	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	b	D	D
7139904	Miniature golf courses	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	12	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MILWAUKEE—RACINE, WI CMSA—Con.								
Milwaukee—Waukesha, WI PMSA								
71	Arts, entertainment, & recreation	362	514 024	127 747	31 330	5 689	9.8	2.6
711	Performing arts, spectator sports, & related industries	119	D	D	D	g	D	D
7111	Performing arts companies	34	D	D	D	e	D	D
71111	Theater companies & dinner theaters	10	D	D	D	c	D	D
711110	Theater companies & dinner theaters	10	D	D	D	c	D	D
71113	Musical groups & artists	22	D	D	D	b	D	D
711130	Musical groups & artists	22	D	D	D	b	D	D
7111309	Other music groups & artists	21	D	D	D	b	D	D
7112	Spectator sports	19	99 003	72 187	18 909	500	1.7	.5
71121	Spectator sports	19	99 003	72 187	18 909	500	1.7	.5
711211	Sports teams & clubs	8	D	D	D	e	D	D
7112119	Other professional sports clubs	6	D	D	D	c	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	48	D	D	D	c	D	D
71151	Independent artists, writers, & performers	48	D	D	D	c	D	D
711510	Independent artists, writers, & performers	48	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	241	383 607	47 466	10 611	4 608	10.6	2.0
7131	Amusement parks & arcades	10	D	D	D	c	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	f	D	D
71329	Other gambling industries	4	D	D	D	f	D	D
713290	Other gambling industries	4	D	D	D	f	D	D
7132901	Slot machine operators	1	D	D	D	e	D	D
7139	Other amusement & recreation services	227	D	D	D	h	D	D
71391	Golf courses & country clubs	38	28 244	8 581	1 294	323	24.8	9.1
713910	Golf courses & country clubs	38	28 244	8 581	1 294	323	24.8	9.1
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	65	40 957	11 779	2 846	1 398	17.1	2.9
713940	Fitness & recreational sports centers	65	40 957	11 779	2 846	1 398	17.1	2.9
7139405	Roller skating rinks	7	D	D	D	c	D	D
71395	Bowling centers	61	31 682	8 565	2 155	1 216	24.8	1.6
713950	Bowling centers	61	31 682	8 565	2 155	1 216	24.8	1.6
71399	All other amusement & recreation industries	52	D	D	D	e	D	D
713990	All other amusement & recreation industries	52	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	b	D	D
7139904	Miniature golf courses	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	D	D	b	D	D
Racine, WI PMSA								
71	Arts, entertainment, & recreation	40	19 388	5 059	1 050	446	31.4	1.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	33	16 953	4 171	880	412	23.2	1.4
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71391	Golf courses & country clubs	6	5 085	1 539	236	80	33.4	2.2
713910	Golf courses & country clubs	6	5 085	1 539	236	80	33.4	2.2
71393	Marinas	4	3 592	376	72	19	10.6	—
713930	Marinas	4	3 592	376	72	19	10.6	—
71394	Fitness & recreational sports centers	9	1 711	655	158	104	33.8	5.9
713940	Fitness & recreational sports centers	9	1 711	655	158	104	33.8	5.9
71395	Bowling centers	6	4 088	1 231	365	175	26.5	—
713950	Bowling centers	6	4 088	1 231	365	175	26.5	—
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MINNEAPOLIS—ST. PAUL, MN—WI MSA								
71	Arts, entertainment, & recreation	932	1 165 460	383 246	96 212	20 528	9.8	4.8
711	Performing arts, spectator sports, & related industries	342	D	D	D	h	D	D
7111	Performing arts companies	93	104 788	22 205	5 305	1 244	4.1	5.8
71111	Theater companies & dinner theaters	31	54 194	14 647	3 339	984	2.4	10.6
711110	Theater companies & dinner theaters	31	54 194	14 647	3 339	984	2.4	10.6
7111102	Theater companies	26	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	47	D	D	D	c	D	D
711130	Musical groups & artists	47	D	D	D	c	D	D
7111309	Other music groups & artists	47	D	D	D	c	D	D
71119	Other performing arts companies	10	D	D	D	b	D	D
711190	Other performing arts companies	10	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	9	D	D	D	b	D	D
7112	Spectator sports	26	215 219	103 628	34 521	722	.8	1.2
71121	Spectator sports	26	215 219	103 628	34 521	722	.8	1.2
711211	Sports teams & clubs	8	D	D	D	e	D	D
7112119	Other professional sports clubs	5	D	D	D	c	D	D
711212	Racetracks	6	28 434	4 993	924	311	2.1	5.3
7113	Promoters of performing arts, sports, & similar events	30	65 988	6 503	1 712	804	10.8	.7
71131	Promoters of performing arts, sports, & similar events w/facility	8	10 900	2 489	826	660	32.1	.6
711310	Promoters of performing arts, sports, & similar events w/facility	8	10 900	2 489	826	660	32.1	.6
71132	Promoters of performing arts, sports, & similar events w/o facil	22	55 088	4 014	886	144	6.6	.7
711320	Promoters of performing arts, sports, & similar events w/o facil	22	55 088	4 014	886	144	6.6	.7
7114	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D
7115	Independent artists, writers, & performers	159	58 261	15 821	2 561	902	31.0	3.3
71151	Independent artists, writers, & performers	159	58 261	15 821	2 561	902	31.0	3.3
711510	Independent artists, writers, & performers	159	58 261	15 821	2 561	902	31.0	3.3
712	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	584	704 321	230 696	51 130	16 619	10.6	6.3
7131	Amusement parks & arcades	33	43 170	13 046	1 768	448	3.7	.7
71311	Amusement & theme parks	7	D	D	D	c	D	D
713110	Amusement & theme parks	7	D	D	D	c	D	D
71312	Amusement arcades	26	D	D	D	e	D	D
713120	Amusement arcades	26	D	D	D	e	D	D
7132	Gambling industries	15	D	D	D	h	D	D
71329	Other gambling industries	15	D	D	D	h	D	D
713290	Other gambling industries	15	D	D	D	h	D	D
7132901	Slot machine operators	1	D	D	D	h	D	D
7132902	Lottery, bingo, bookie, & other betting operation	14	D	D	D	c	D	D
7139	Other amusement & recreation services	536	D	D	D	j	D	D
71391	Golf courses & country clubs	117	114 855	39 435	5 630	1 892	25.2	5.5
713910	Golf courses & country clubs	117	114 855	39 435	5 630	1 892	25.2	5.5
71393	Marinas	37	21 611	4 926	912	161	19.5	1.1
713930	Marinas	37	21 611	4 926	912	161	19.5	1.1
71394	Fitness & recreational sports centers	163	186 168	71 151	16 915	7 305	6.7	9.7
713940	Fitness & recreational sports centers	163	186 168	71 151	16 915	7 305	6.7	9.7
7139405	Roller skating rinks	12	5 252	1 541	424	353	10.9	—
71395	Bowling centers	85	55 200	15 303	4 492	1 874	23.4	4.8
713950	Bowling centers	85	55 200	15 303	4 492	1 874	23.4	4.8
71399	All other amusement & recreation industries	131	D	D	D	f	D	D
713990	All other amusement & recreation industries	131	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	16	3 746	846	103	65	27.4	4.4
7139905	Coin-operated amusement devices (except slot machine operation)	18	D	D	D	c	D	D
SHEBOYGAN, WI MSA								
71	Arts, entertainment, & recreation	29	26 254	6 306	1 096	698	15.3	—
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	f	D	D
7139	Other amusement & recreation services	21	D	D	D	f	D	D
71391	Golf courses & country clubs	7	12 919	2 783	377	332	13.5	—
713910	Golf courses & country clubs	7	12 919	2 783	377	332	13.5	—
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAUSAU, WI MSA								
71	Arts, entertainment, & recreation	40	16 795	3 809	992	517	26.3	6.4
713	Amusement, gambling, & recreation industries	38	D	D	D	f	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	b	D	D
713940	Fitness & recreational sports centers	11	D	D	D	b	D	D
71395	Bowling centers	12	4 097	1 102	307	166	27.3	—
713950	Bowling centers	12	4 097	1 102	307	166	27.3	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
AREA OUTSIDE WISCONSIN METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	727	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	99	D	D	D	f	D	D
7111	Performing arts companies	25	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	e	D	D
711110	Theater companies & dinner theaters	7	D	D	D	e	D	D
7111103	Dinner theaters	2	D	D	D	e	D	D
71113	Musical groups & artists	14	2 169	314	39	32	2.5	2.8
711130	Musical groups & artists	14	2 169	314	39	32	2.5	2.8
7111309	Other music groups & artists	14	2 169	314	39	32	2.5	2.8
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	b	D	D
7112	Spectator sports	31	D	D	D	c	D	D
71121	Spectator sports	31	D	D	D	c	D	D
711212	Racetracks	17	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	17	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil ..	15	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil ..	15	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	17	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	17	D	D	D	c	D	D
71211	Museums	6	D	D	D	b	D	D
712110	Museums	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	611	304 491	82 655	15 399	6 638	33.6	7.4
7131	Amusement parks & arcades	30	23 173	5 827	352	159	14.9	—
71311	Amusement & theme parks	10	D	D	D	b	D	D
713110	Amusement & theme parks	10	D	D	D	b	D	D
7131101	Waterparks	4	14 412	3 791	180	52	—	—
71312	Amusement arcades	20	D	D	D	b	D	D
713120	Amusement arcades	20	D	D	D	b	D	D
7132	Gambling industries	7	D	D	D	g	D	D
71329	Other gambling industries	7	D	D	D	g	D	D
713290	Other gambling industries	7	D	D	D	g	D	D
7132901	Slot machine operators	4	D	D	D	g	D	D
7139	Other amusement & recreation services	574	D	D	D	i	D	D
71391	Golf courses & country clubs	159	84 315	27 054	3 377	1 565	47.8	6.6
713910	Golf courses & country clubs	159	84 315	27 054	3 377	1 565	47.8	6.6
71393	Marinas	62	D	D	D	e	D	D
713930	Marinas	62	D	D	D	e	D	D
71394	Fitness & recreational sports centers	94	D	D	D	f	D	D
713940	Fitness & recreational sports centers	94	D	D	D	f	D	D
7139405	Roller skating rinks	16	1 874	457	114	149	84.3	12.6
71395	Bowling centers	148	37 481	8 032	2 177	1 313	60.9	3.2
713950	Bowling centers	148	37 481	8 032	2 177	1 313	60.9	3.2
71399	All other amusement & recreation industries	102	D	D	D	e	D	D
713990	All other amusement & recreation industries	102	D	D	D	e	D	D
7139904	Miniature golf courses	17	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	28	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
APPLETON-OSHKOSH-NEENAH, WI MSA									
71	Arts, entertainment, & recreation	40	43 330	39 872	14 087	2 830	782	15.7	1.1
711	Performing arts, spectator sports, & related industries	11	2 795	2 627	580	116	78	54.4	-
712	Museums, historical sites, & similar institutions	11	12 972	10 468	3 478	785	166	30.8	-
7121	Museums, historical sites, & similar institutions	11	12 972	10 468	3 478	785	166	30.8	-
71211	Museums	7	12 264	9 799	3 361	767	160	26.8	-
712110	Museums	7	12 264	9 799	3 361	767	160	26.8	-
713	Amusement, gambling, & recreation industries	18	27 563	26 777	10 029	1 929	538	4.6	1.7
7139	Other amusement & recreation services	18	27 563	26 777	10 029	1 929	538	4.6	1.7
71391	Golf courses & country clubs	7	D	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	6	D	D	D	D	c	D	D
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA									
71	Arts, entertainment, & recreation	439	1 001 300	878 927	358 848	78 992	16 293	5.8	1.8
711	Performing arts, spectator sports, & related industries	135	D	D	D	D	h	D	D
7111	Performing arts companies	114	D	D	D	D	h	D	D
71111	Theater companies & dinner theaters	62	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	62	D	D	D	D	g	D	D
7111101	Opera companies	3	D	D	D	D	f	D	D
7111102	Theater companies	59	D	D	D	D	f	D	D
71112	Dance companies	13	D	D	D	D	c	D	D
711120	Dance companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	38	D	D	D	D	g	D	D
711130	Musical groups & artists	38	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations	23	D	D	D	D	g	D	D
7111309	Other music groups & artists	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	21	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	77	D	D	D	D	i	D	D
7121	Museums, historical sites, & similar institutions	77	D	D	D	D	i	D	D
71211	Museums	59	D	D	D	D	h	D	D
712110	Museums	59	D	D	D	D	h	D	D
71212	Historical sites	12	D	D	D	D	b	D	D
712120	Historical sites	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	-	-
712130	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	-	-
713	Amusement, gambling, & recreation industries	227	D	D	D	D	i	D	D
7139	Other amusement & recreation services	227	D	D	D	D	i	D	D
71391	Golf courses & country clubs	78	D	D	D	D	h	D	D
713910	Golf courses & country clubs	78	D	D	D	D	h	D	D
71394	Fitness & recreational sports centers	110	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers	110	D	D	D	D	g	D	D
71399	All other amusement & recreation industries	39	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	39	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.									
Chicago, IL PMSA									
71	Arts, entertainment, & recreation	395	972 181	851 077	347 275	76 780	15 192	5.2	1.7
711	Performing arts, spectator sports, & related industries	129	224 998	170 579	85 437	22 433	3 562	3.1	.8
7111	Performing arts companies	111	191 518	146 092	80 798	21 618	3 413	2.9	.4
71111	Theater companies & dinner theaters	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
711110	Theater companies & dinner theaters	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
7111101	Opera companies	3	D	D	D	D	f	D	D
7111102	Theater companies	58	D	D	D	D	f	D	D
71112	Dance companies	13	D	D	D	D	c	D	D
711120	Dance companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	37	D	D	D	D	g	D	D
711130	Musical groups & artists	37	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations	22	D	D	D	D	g	D	D
7111309	Other music groups & artists	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	18	33 480	24 487	4 639	815	149	4.0	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
7121	Museums, historical sites, & similar institutions	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
71211	Museums	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
712110	Museums	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
71212	Historical sites	12	D	D	D	D	b	D	D
712120	Historical sites	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
712130	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
713	Amusement, gambling, & recreation industries	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
7139	Other amusement & recreation services	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
71391	Golf courses & country clubs	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
713910	Golf courses & country clubs	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
71394	Fitness & recreational sports centers	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
713940	Fitness & recreational sports centers	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
71399	All other amusement & recreation industries	28	7 548	7 292	2 489	454	219	47.0	18.3
713990	All other amusement & recreation industries	28	7 548	7 292	2 489	454	219	47.0	18.3
Gary, IN PMSA									
71	Arts, entertainment, & recreation	27	18 164	17 499	7 598	1 448	748	21.5	9.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	15 184	14 892	6 607	1 264	590	19.6	11.4
7139	Other amusement & recreation services	22	15 184	14 892	6 607	1 264	590	19.6	11.4
71391	Golf courses & country clubs	5	9 560	9 459	3 997	679	259	26.0	—
713910	Golf courses & country clubs	5	9 560	9 459	3 997	679	259	26.0	—
71394	Fitness & recreational sports centers	11	4 870	4 847	2 486	563	325	5.0	28.0
713940	Fitness & recreational sports centers	11	4 870	4 847	2 486	563	325	5.0	28.0
Kankakee, IL PMSA									
71	Arts, entertainment, & recreation	5	5 158	4 992	1 915	368	187	22.2	.4
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
Kenosha, WI PMSA									
71	Arts, entertainment, & recreation	12	5 797	5 359	2 060	396	166	36.1	3.2
713	Amusement, gambling, & recreation industries	9	5 052	4 783	1 870	358	144	26.7	3.7
7139	Other amusement & recreation services	9	5 052	4 783	1 870	358	144	26.7	3.7
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DULUTH-SUPERIOR, MN-WI MSA									
71	Arts, entertainment, & recreation	46	15 655	14 466	4 532	946	468	38.7	22.6
711	Performing arts, spectator sports, & related industries	7	2 169	2 009	800	210	142	24.8	—
7111	Performing arts companies	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	12	3 391	3 088	947	228	67	87.5	1.9
7121	Museums, historical sites, & similar institutions	12	3 391	3 088	947	228	67	87.5	1.9
713	Amusement, gambling, & recreation industries	27	10 095	9 369	2 785	508	259	25.3	34.3
7139	Other amusement & recreation services	27	10 095	9 369	2 785	508	259	25.3	34.3
71394	Fitness & recreational sports centers	7	2 027	1 814	739	166	89	10.3	8.4
713940	Fitness & recreational sports centers	7	2 027	1 814	739	166	89	10.3	8.4
71399	All other amusement & recreation industries	13	3 996	3 831	637	160	111	9.3	81.1
713990	All other amusement & recreation industries	13	3 996	3 831	637	160	111	9.3	81.1
EAU CLAIRE, WI MSA									
71	Arts, entertainment, & recreation	11	6 902	6 645	3 609	778	466	12.2	3.1
713	Amusement, gambling, & recreation industries	7	5 898	5 662	3 252	710	445	7.7	2.0
7139	Other amusement & recreation services	7	5 898	5 662	3 252	710	445	7.7	2.0
71394	Fitness & recreational sports centers	5	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	e	D	D
GREEN BAY, WI MSA									
71	Arts, entertainment, & recreation	19	13 265	12 733	4 967	1 047	487	14.9	.6
712	Museums, historical sites, & similar institutions	8	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	10 006	10 035	3 845	789	323	1.4	.4
7139	Other amusement & recreation services	8	10 006	10 035	3 845	789	323	1.4	.4
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
JANESVILLE-BELOIT, WI MSA									
71	Arts, entertainment, & recreation	14	7 241	7 145	2 806	512	231	7.8	—
713	Amusement, gambling, & recreation industries	7	5 637	5 423	2 256	394	186	5.0	—
7139	Other amusement & recreation services	7	5 637	5 423	2 256	394	186	5.0	—
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
LA CROSSE, WI-MN MSA									
71	Arts, entertainment, & recreation	18	4 927	4 473	1 546	282	111	39.5	6.4
711	Performing arts, spectator sports, & related industries	8	1 454	1 261	284	56	17	63.4	—
713	Amusement, gambling, & recreation industries	7	3 102	2 907	1 135	197	84	24.2	7.0
7139	Other amusement & recreation services	7	3 102	2 907	1 135	197	84	24.2	7.0
MADISON, WI MSA									
71	Arts, entertainment, & recreation	46	26 317	24 538	10 958	2 221	1 074	21.3	3.2
711	Performing arts, spectator sports, & related industries	12	D	D	D	D	c	D	D
7111	Performing arts companies	11	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	2 446	1 792	686	174	37	34.5	—
711110	Theater companies & dinner theaters	4	2 446	1 792	686	174	37	34.5	—
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	18 318	17 642	8 259	1 585	822	20.1	4.1
7139	Other amusement & recreation services	30	18 318	17 642	8 259	1 585	822	20.1	4.1
71391	Golf courses & country clubs	5	10 387	10 304	4 402	828	240	16.6	—
713910	Golf courses & country clubs	5	10 387	10 304	4 402	828	240	16.6	—
71394	Fitness & recreational sports centers	15	6 692	6 047	3 193	592	543	23.7	9.5
713940	Fitness & recreational sports centers	15	6 692	6 047	3 193	592	543	23.7	9.5

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MILWAUKEE—RACINE, WI CMSA									
71	Arts, entertainment, & recreation	135	201 285	162 186	62 362	14 030	3 301	6.5	.7
711	Performing arts, spectator sports, & related industries	49	62 090	60 576	20 823	5 500	936	3.0	1.2
7111	Performing arts companies	38	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	15	16 256	15 939	6 750	2 042	430	.9	—
711110	Theater companies & dinner theaters	15	16 256	15 939	6 750	2 042	430	.9	—
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	12	D	D	D	D	e	D	D
71112	Dance companies	6	D	D	D	D	c	D	D
711120	Dance companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	17	15 182	15 886	7 521	2 132	261	2.4	.4
711130	Musical groups & artists	17	15 182	15 886	7 521	2 132	261	2.4	.4
7111301	Symphony orchestras & chamber music organizations	11	D	D	D	D	c	D	D
7111309	Other music groups & artists	6	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	11	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	29	63 293	28 143	11 666	2 663	566	6.9	.2
7121	Museums, historical sites, & similar institutions	29	63 293	28 143	11 666	2 663	566	6.9	.2
71211	Museums	19	D	D	D	D	f	D	D
712110	Museums	19	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	57	75 902	73 467	29 873	5 867	1 799	9.1	.6
7139	Other amusement & recreation services	57	75 902	73 467	29 873	5 867	1 799	9.1	.6
71391	Golf courses & country clubs	16	47 408	46 445	19 827	3 647	888	.7	—
713910	Golf courses & country clubs	16	47 408	46 445	19 827	3 647	888	.7	—
71394	Fitness & recreational sports centers	27	22 813	22 444	9 118	2 009	852	21.4	1.2
713940	Fitness & recreational sports centers	27	22 813	22 444	9 118	2 009	852	21.4	1.2
71399	All other amusement & recreation industries	14	5 681	4 578	928	211	59	29.0	3.9
713990	All other amusement & recreation industries	14	5 681	4 578	928	211	59	29.0	3.9
Milwaukee—Waukesha, WI PMSA									
71	Arts, entertainment, & recreation	117	187 422	149 421	57 669	13 120	2 975	4.7	.7
711	Performing arts, spectator sports, & related industries	45	60 911	59 418	20 612	5 449	918	2.4	1.2
7111	Performing arts companies	35	35 868	36 352	16 326	4 704	789	1.7	.2
71111	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	11	D	D	D	D	e	D	D
71112	Dance companies	6	D	D	D	D	c	D	D
711120	Dance companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	15	D	D	D	D	e	D	D
711130	Musical groups & artists	15	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	9	D	D	D	D	c	D	D
7111309	Other music groups & artists	6	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	10	25 043	23 066	4 286	745	129	3.3	2.8
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	24	60 336	25 885	10 856	2 471	511	2.4	—
7121	Museums, historical sites, & similar institutions	24	60 336	25 885	10 856	2 471	511	2.4	—
71211	Museums	15	59 714	25 312	10 581	2 420	488	1.9	—
712110	Museums	15	59 714	25 312	10 581	2 420	488	1.9	—
713	Amusement, gambling, & recreation industries	48	66 175	64 118	26 201	5 200	1 546	9.0	.7
7139	Other amusement & recreation services	48	66 175	64 118	26 201	5 200	1 546	9.0	.7
71391	Golf courses & country clubs	14	D	D	D	D	f	D	D
713910	Golf courses & country clubs	14	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	24	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	24	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	10	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MILWAUKEE—RACINE, WI CMSA—Con.									
Racine, WI PMSA									
71	Arts, entertainment, & recreation	18	13 863	12 765	4 693	910	326	30.4	.9
712	Museums, historical sites, & similar institutions	5	2 957	2 258	810	192	55	97.0	3.0
7121	Museums, historical sites, & similar institutions	5	2 957	2 258	810	192	55	97.0	3.0
713	Amusement, gambling, & recreation industries	9	9 727	9 349	3 672	667	253	9.8	.3
7139	Other amusement & recreation services	9	9 727	9 349	3 672	667	253	9.8	.3
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
MINNEAPOLIS—ST. PAUL, MN—WI MSA									
71	Arts, entertainment, & recreation	256	396 278	340 095	121 831	27 411	6 894	7.6	4.0
711	Performing arts, spectator sports, & related industries	90	174 180	137 825	41 096	10 188	2 222	1.4	2.3
7111	Performing arts companies	71	124 796	93 207	34 404	8 563	1 675	1.3	1.3
71111	Theater companies & dinner theaters	37	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	37	D	D	D	D	g	D	D
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	35	D	D	D	D	f	D	D
71113	Musical groups & artists	23	68 903	40 623	18 370	4 435	593	.3	2.2
711130	Musical groups & artists	23	68 903	40 623	18 370	4 435	593	.3	2.2
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	e	D	D
7111309	Other music groups & artists	17	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	19	49 384	44 618	6 692	1 625	547	1.5	4.7
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	46	103 112	85 758	35 884	8 380	1 558	11.2	.6
7121	Museums, historical sites, & similar institutions	46	103 112	85 758	35 884	8 380	1 558	11.2	.6
71211	Museums	28	97 079	80 575	32 777	7 776	1 435	10.4	.2
712110	Museums	28	97 079	80 575	32 777	7 776	1 435	10.4	.2
71212	Historical sites	15	D	D	D	D	c	D	D
712120	Historical sites	15	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	120	118 986	116 512	44 851	8 843	3 114	13.7	9.6
7139	Other amusement & recreation services	120	118 986	116 512	44 851	8 843	3 114	13.7	9.6
71391	Golf courses & country clubs	23	55 100	53 478	22 358	3 898	874	9.3	.6
713910	Golf courses & country clubs	23	55 100	53 478	22 358	3 898	874	9.3	.6
71394	Fitness & recreational sports centers	45	41 961	40 955	16 431	3 628	1 729	5.5	7.8
713940	Fitness & recreational sports centers	45	41 961	40 955	16 431	3 628	1 729	5.5	7.8
71399	All other amusement & recreation industries	52	21 925	22 079	6 062	1 317	511	40.6	35.7
713990	All other amusement & recreation industries	52	21 925	22 079	6 062	1 317	511	40.6	35.7
SHEBOYGAN, WI MSA									
71	Arts, entertainment, & recreation	13	15 248	12 637	3 360	742	298	61.8	1.2
712	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
WAUSAU, WI MSA									
71	Arts, entertainment, & recreation	12	6 321	3 889	1 249	225	94	79.3	3.2
712	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	1 554	1 343	747	119	57	26.8	2.1
7139	Other amusement & recreation services	7	1 554	1 343	747	119	57	26.8	2.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE WISCONSIN METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	146	44 049	40 699	13 574	2 373	1 142	34.6	11.0
711	Performing arts, spectator sports, & related industries	38	D	D	D	D	c	D	D
7111	Performing arts companies	15	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	7	3 876	3 780	1 586	193	31	2.0	—
71110	Theater companies & dinner theaters	7	3 876	3 780	1 586	193	31	2.0	—
7113	Promoters of performing arts, sports, & similar events ...	23	6 805	6 251	1 255	166	65	31.5	8.6
71132	Promoters of performing arts, sports, & similar events w/o facil	18	4 563	4 155	752	44	33	47.0	12.8
711320	Promoters of performing arts, sports, & similar events w/o facil	18	4 563	4 155	752	44	33	47.0	12.8
712	Museums, historical sites, & similar institutions	49	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	49	D	D	D	D	c	D	D
71211	Museums	34	D	D	D	D	b	D	D
71210	Museums	34	D	D	D	D	b	D	D
71212	Historical sites	9	4 414	4 408	1 198	207	39	21.9	3.5
712120	Historical sites	9	4 414	4 408	1 198	207	39	21.9	3.5
713	Amusement, gambling, & recreation industries	59	D	D	D	D	f	D	D
7139	Other amusement & recreation services	59	D	D	D	D	f	D	D
71391	Golf courses & country clubs	17	9 750	9 331	3 241	470	112	47.0	12.3
713910	Golf courses & country clubs	17	9 750	9 331	3 241	470	112	47.0	12.3
71394	Fitness & recreational sports centers	25	6 852	6 719	3 001	644	458	24.4	6.8
713940	Fitness & recreational sports centers	25	6 852	6 719	3 001	644	458	24.4	6.8
71399	All other amusement & recreation industries	17	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	17	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, WI								
71	Arts, entertainment, & recreation	5	1 009	257	53	23	91.7	8.3
ASHLAND COUNTY, WI								
71	Arts, entertainment, & recreation	8	2 341	656	106	39	66.4	29.0
713	Amusement, gambling, & recreation industries	8	2 341	656	106	39	66.4	29.0
7139	Other amusement & recreation services	8	2 341	656	106	39	66.4	29.0
BARRON COUNTY, WI								
71	Arts, entertainment, & recreation	19	5 882	1 668	272	130	49.3	1.6
713	Amusement, gambling, & recreation industries	16	5 392	1 590	272	130	45.7	.8
7139	Other amusement & recreation services	16	5 392	1 590	272	130	45.7	.8
BAYFIELD COUNTY, WI								
71	Arts, entertainment, & recreation	13	5 888	2 730	453	147	19.8	1.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D.]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROWN COUNTY, WI								
71	Arts, entertainment, & recreation	69	126 969	75 984	21 179	940	7.7	.2
711	Performing arts, spectator sports, & related industries	15	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711211	Sports teams & clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
71211	Museums	1	D	D	D	a	D	D
712110	Museums	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	52	D	D	D	e	D	D
7139	Other amusement & recreation services	46	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71395	Bowling centers	10	4 890	1 791	353	220	15.1	2.9
713950	Bowling centers	10	4 890	1 791	353	220	15.1	2.9
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
BUFFALO COUNTY, WI								
71	Arts, entertainment, & recreation	7	1 010	254	18	28	40.4	27.0
BURNETT COUNTY, WI								
71	Arts, entertainment, & recreation	9	2 514	824	129	107	38.7	10.3
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
CALUMET COUNTY, WI								
71	Arts, entertainment, & recreation	17	4 752	1 079	226	114	52.7	.8
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
CHIPPEWA COUNTY, WI								
71	Arts, entertainment, & recreation	16	5 042	1 581	235	99	51.6	.2
713	Amusement, gambling, & recreation industries	16	5 042	1 581	235	99	51.6	.2
7139	Other amusement & recreation services	16	5 042	1 581	235	99	51.6	.2
CLARK COUNTY, WI								
71	Arts, entertainment, & recreation	9	1 133	318	67	70	59.9	36.9
COLUMBIA COUNTY, WI								
71	Arts, entertainment, & recreation	36	24 065	6 365	1 040	438	25.0	.7
713	Amusement, gambling, & recreation industries	33	22 924	6 150	1 033	437	23.8	.8
7131	Amusement parks & arcades	7	13 411	3 331	195	64	5.7	—
71311	Amusement & theme parks	3	12 645	3 202	192	59	—	—
713110	Amusement & theme parks	3	12 645	3 202	192	59	—	—
7131101	Waterparks	2	D	D	D	b	D	D
7139	Other amusement & recreation services	26	9 513	2 819	838	373	49.3	1.9
71399	All other amusement & recreation industries	10	D	D	D	a	D	D
713990	All other amusement & recreation industries	10	D	D	D	a	D	D
CRAWFORD COUNTY, WI								
71	Arts, entertainment, & recreation	5	1 019	352	61	28	100.0	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DANE COUNTY, WI								
71	Arts, entertainment, & recreation	134	76 427	21 401	5 018	2 324	29.4	1.9
711	Performing arts, spectator sports, & related industries	41	D	D	D	e	D	D
7111	Performing arts companies	9	2 364	625	147	68	17.2	—
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	7	4 234	1 018	207	35	5.5	—
71121	Spectator sports	7	4 234	1 018	207	35	5.5	—
713	Amusement, gambling, & recreation industries	91	63 678	17 462	4 265	1 960	29.9	1.7
7139	Other amusement & recreation services	84	D	D	D	g	D	D
71391	Golf courses & country clubs	8	7 908	2 843	468	150	34.1	—
713910	Golf courses & country clubs	8	7 908	2 843	468	150	34.1	—
71394	Fitness & recreational sports centers	30	16 259	5 603	1 360	842	32.7	1.0
713940	Fitness & recreational sports centers	30	16 259	5 603	1 360	842	32.7	1.0
7139405	Roller skating rinks	2	D	D	D	b	D	D
71395	Bowling centers	26	15 373	3 840	1 060	598	29.8	4.3
713950	Bowling centers	26	15 373	3 840	1 060	598	29.8	4.3
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	7 513	1 656	431	63	62.7	—
DODGE COUNTY, WI								
71	Arts, entertainment, & recreation	35	11 263	3 268	546	288	38.1	9.4
713	Amusement, gambling, & recreation industries	27	10 191	2 923	543	283	35.2	10.3
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71391	Golf courses & country clubs	9	7 054	2 321	364	175	30.4	5.5
713910	Golf courses & country clubs	9	7 054	2 321	364	175	30.4	5.5
DOOR COUNTY, WI								
71	Arts, entertainment, & recreation	23	13 233	2 608	411	93	16.3	2.6
713	Amusement, gambling, & recreation industries	19	12 799	2 491	408	91	14.4	2.7
7139	Other amusement & recreation services	16	12 267	2 272	401	88	14.5	2.8
71393	Marinas	6	9 055	1 554	303	49	2.8	3.9
713930	Marinas	6	9 055	1 554	303	49	2.8	3.9
DOUGLAS COUNTY, WI								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
DUNN COUNTY, WI								
71	Arts, entertainment, & recreation	19	5 323	1 139	171	92	36.4	1.6
713	Amusement, gambling, & recreation industries	12	3 955	964	159	78	47.2	2.1
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
EAU CLAIRE COUNTY, WI								
71	Arts, entertainment, & recreation	26	20 984	4 985	1 094	378	9.3	—
711	Performing arts, spectator sports, & related industries	10	14 367	3 100	726	126	6.5	—
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	9 664	1 211	237	38	.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil	5	9 664	1 211	237	38	.9	—
711320	Promoters of performing arts, sports, & similar events w/o facil	5	9 664	1 211	237	38	.9	—
713	Amusement, gambling, & recreation industries	16	6 617	1 885	368	252	15.3	—
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
FLORENCE COUNTY, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FOND DU LAC COUNTY, WI								
71	Arts, entertainment, & recreation	36	8 628	2 697	532	278	25.3	.4
713	Amusement, gambling, & recreation industries	34	D	D	D	e	D	D
7139	Other amusement & recreation services	32	8 309	2 594	511	259	25.3	.4
71395	Bowling centers	9	2 807	727	196	151	28.9	—
713950	Bowling centers	9	2 807	727	196	151	28.9	—
FOREST COUNTY, WI								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	5	2 814	389	34	13	41.5	—
GRANT COUNTY, WI								
71	Arts, entertainment, & recreation	16	2 837	765	137	101	80.2	9.9
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
GREEN COUNTY, WI								
71	Arts, entertainment, & recreation	12	2 216	555	115	42	60.6	9.6
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
GREEN LAKE COUNTY, WI								
71	Arts, entertainment, & recreation	10	4 668	991	111	43	39.8	2.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
IOWA COUNTY, WI								
71	Arts, entertainment, & recreation	9	9 427	2 042	346	168	11.0	.3
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
71211	Museums	1	D	D	D	b	D	D
712110	Museums	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
IRON COUNTY, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
JACKSON COUNTY, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
JEFFERSON COUNTY, WI								
71	Arts, entertainment, & recreation	33	23 009	5 936	1 223	496	20.6	.4
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7111	Performing arts companies	4	D	D	D	e	D	D
71111	Theater companies & dinner theaters	2	D	D	D	e	D	D
711110	Theater companies & dinner theaters	2	D	D	D	e	D	D
7111103	Dinner theaters	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	c	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71395	Bowling centers	10	D	D	D	b	D	D
713950	Bowling centers	10	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JUNEAU COUNTY, WI								
71	Arts, entertainment, & recreation	9	6 001	1 762	169	71	28.6	3.5
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
KENOSHA COUNTY, WI								
71	Arts, entertainment, & recreation	47	53 542	12 743	2 701	1 073	9.8	4.9
711	Performing arts, spectator sports, & related industries	13	36 028	7 790	1 511	484	2.8	.4
7111	Performing arts companies	3	D	D	D	a	D	D
71119	Other performing arts companies	2	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	34	17 514	4 953	1 190	589	24.1	14.2
7139	Other amusement & recreation services	32	D	D	D	f	D	D
71394	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
713940	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
KEWAUNEE COUNTY, WI								
71	Arts, entertainment, & recreation	11	2 899	429	67	90	23.9	-
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
LA CROSSE COUNTY, WI								
71	Arts, entertainment, & recreation	41	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 400	781	142	120	21.6	-
713940	Fitness & recreational sports centers	5	2 400	781	142	120	21.6	-
LAFAYETTE COUNTY, WI								
71	Arts, entertainment, & recreation	4	563	135	30	24	35.2	62.7
LANGLADE COUNTY, WI								
71	Arts, entertainment, & recreation	5	1 388	389	64	26	99.1	.9
LINCOLN COUNTY, WI								
71	Arts, entertainment, & recreation	8	3 068	767	170	120	63.0	-
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
MANITOWOC COUNTY, WI								
71	Arts, entertainment, & recreation	17	5 106	1 135	215	130	33.7	64.1
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARATHON COUNTY, WI								
71	Arts, entertainment, & recreation	40	16 795	3 809	992	517	26.3	6.4
713	Amusement, gambling, & recreation industries	38	D	D	D	f	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	b	D	D
713940	Fitness & recreational sports centers	11	D	D	D	b	D	D
71395	Bowling centers	12	4 097	1 102	307	166	27.3	—
713950	Bowling centers	12	4 097	1 102	307	166	27.3	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D
MARINETTE COUNTY, WI								
71	Arts, entertainment, & recreation	11	4 776	902	187	66	55.1	.4
713	Amusement, gambling, & recreation industries	11	4 776	902	187	66	55.1	.4
7139	Other amusement & recreation services	10	D	D	D	b	D	D
MARQUETTE COUNTY, WI								
71	Arts, entertainment, & recreation	8	2 435	458	101	38	79.1	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MILWAUKEE COUNTY, WI								
71	Arts, entertainment, & recreation	181	420 932	102 541	25 991	3 119	6.4	1.9
711	Performing arts, spectator sports, & related industries	73	D	D	D	f	D	D
7111	Performing arts companies	27	7 791	2 571	899	282	27.2	29.5
71111	Theater companies & dinner theaters	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters	8	D	D	D	c	D	D
71113	Musical groups & artists	17	D	D	D	b	D	D
711130	Musical groups & artists	17	D	D	D	b	D	D
7111309	Other music groups & artists	16	D	D	D	b	D	D
7112	Spectator sports	12	92 002	71 224	18 711	447	1.5	.6
71121	Spectator sports	12	92 002	71 224	18 711	447	1.5	.6
711211	Sports teams & clubs	7	D	D	D	e	D	D
7112119	Other professional sports clubs	5	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	11	11 955	1 412	236	64	19.4	17.1
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	107	305 113	25 917	5 872	2 232	6.7	.9
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	2	D	D	D	f	D	D
713290	Other gambling industries	2	D	D	D	f	D	D
7132901	Slot machine operators	1	D	D	D	e	D	D
7139	Other amusement & recreation services	98	D	D	D	g	D	D
71393	Marinas	5	D	D	D	b	D	D
713930	Marinas	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	32	23 166	5 901	1 421	702	12.0	4.9
713940	Fitness & recreational sports centers	32	23 166	5 901	1 421	702	12.0	4.9
71395	Bowling centers	32	D	D	D	f	D	D
713950	Bowling centers	32	D	D	D	f	D	D
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	b	D	D
MONROE COUNTY, WI								
71	Arts, entertainment, & recreation	9	2 435	566	81	54	73.5	26.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
OCONTO COUNTY, WI								
71	Arts, entertainment, & recreation	14	5 486	1 081	177	75	75.7	17.4
713	Amusement, gambling, & recreation industries	14	5 486	1 081	177	75	75.7	17.4
7139	Other amusement & recreation services	14	5 486	1 081	177	75	75.7	17.4
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ONEIDA COUNTY, WI								
71	Arts, entertainment, & recreation	30	13 203	2 307	330	134	41.8	17.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	22	9 384	1 568	208	98	55.7	15.1
7139	Other amusement & recreation services	21	D	D	D	b	D	D
71393	Marinas	3	D	D	D	a	D	D
713930	Marinas	3	D	D	D	a	D	D
71399	All other amusement & recreation industries	5	1 811	319	54	13	87.7	—
713990	All other amusement & recreation industries	5	1 811	319	54	13	87.7	—
OUTAGAMIE COUNTY, WI								
71	Arts, entertainment, & recreation	42	18 822	4 920	784	527	31.8	2.7
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	e	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
OZAUKEE COUNTY, WI								
71	Arts, entertainment, & recreation	26	13 511	3 811	723	276	32.1	12.1
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	4 436	1 261	300	133	39.1	—
713940	Fitness & recreational sports centers	9	4 436	1 261	300	133	39.1	—
PEPIN COUNTY, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PIERCE COUNTY, WI								
71	Arts, entertainment, & recreation	9	3 070	801	106	47	25.2	—
713	Amusement, gambling, & recreation industries	9	3 070	801	106	47	25.2	—
7139	Other amusement & recreation services	8	D	D	D	b	D	D
POLK COUNTY, WI								
71	Arts, entertainment, & recreation	17	5 938	1 849	507	387	76.1	—
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	14	5 580	1 727	495	384	74.6	—
PORTAGE COUNTY, WI								
71	Arts, entertainment, & recreation	19	12 274	3 175	514	276	20.4	24.4
711	Performing arts, spectator sports, & related industries	6	1 758	208	12	4	6.3	18.1
713	Amusement, gambling, & recreation industries	13	10 516	2 967	502	272	22.7	25.4
7139	Other amusement & recreation services	12	D	D	D	e	D	D
71391	Golf courses & country clubs	3	5 159	1 681	342	157	D	—
713910	Golf courses & country clubs	3	5 159	1 681	342	157	D	—
PRICE COUNTY, WI								
71	Arts, entertainment, & recreation	4	1 221	270	51	26	100.0	—

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							From administrative records ¹	Estimated ²
RACINE COUNTY, WI								
71	Arts, entertainment, & recreation	40	19 388	5 059	1 050	446	31.4	1.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	33	16 953	4 171	880	412	23.2	1.4
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71391	Golf courses & country clubs	6	5 085	1 539	236	80	33.4	2.2
713910	Golf courses & country clubs	6	5 085	1 539	236	80	33.4	2.2
71393	Marinas	4	3 592	376	72	19	10.6	—
713930	Marinas	4	3 592	376	72	19	10.6	—
71394	Fitness & recreational sports centers	9	1 711	655	158	104	33.8	5.9
713940	Fitness & recreational sports centers	9	1 711	655	158	104	33.8	5.9
71395	Bowling centers	6	4 088	1 231	365	175	26.5	—
713950	Bowling centers	6	4 088	1 231	365	175	26.5	—
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
RICHLAND COUNTY, WI								
71	Arts, entertainment, & recreation	5	776	147	38	32	64.4	—
ROCK COUNTY, WI								
71	Arts, entertainment, & recreation	33	15 676	4 080	811	436	47.5	2.3
713	Amusement, gambling, & recreation industries	29	14 568	3 700	738	386	46.3	.1
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71395	Bowling centers	9	4 433	1 213	334	189	55.9	—
713950	Bowling centers	9	4 433	1 213	334	189	55.9	—
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	b	D	D
RUSK COUNTY, WI								
71	Arts, entertainment, & recreation	5	561	131	27	33	97.3	2.7
ST. CROIX COUNTY, WI								
71	Arts, entertainment, & recreation	24	15 161	4 337	830	301	39.7	1.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71391	Golf courses & country clubs	9	5 133	1 723	216	88	80.5	1.2
713910	Golf courses & country clubs	9	5 133	1 723	216	88	80.5	1.2
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
SAUK COUNTY, WI								
71	Arts, entertainment, & recreation	40	23 955	5 193	819	406	32.6	2.8
711	Performing arts, spectator sports, & related industries	6	1 614	287	30	27	35.5	—
713	Amusement, gambling, & recreation industries	31	21 254	4 708	780	370	32.1	3.2
7131	Amusement parks & arcades	6	6 115	1 359	32	48	13.2	—
7139	Other amusement & recreation services	25	15 139	3 349	748	322	39.7	4.5
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
SAWYER COUNTY, WI								
71	Arts, entertainment, & recreation	17	22 689	8 084	1 463	439	12.6	6.7
713	Amusement, gambling, & recreation industries	14	21 626	7 847	1 442	411	11.3	7.1
7132	Gambling industries	2	D	D	D	e	D	D
71329	Other gambling industries	2	D	D	D	e	D	D
713290	Other gambling industries	2	D	D	D	e	D	D
7132901	Slot machine operators	1	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHAWANO COUNTY, WI								
71	Arts, entertainment, & recreation	19	22 577	8 976	2 151	740	6.6	10.9
713	Amusement, gambling, & recreation industries	18	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	2	D	D	D	f	D	D
713290	Other gambling industries	2	D	D	D	f	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
SHEBOYGAN COUNTY, WI								
71	Arts, entertainment, & recreation	29	26 254	6 306	1 096	698	15.3	-
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	f	D	D
7139	Other amusement & recreation services	21	D	D	D	f	D	D
71391	Golf courses & country clubs	7	12 919	2 783	377	332	13.5	-
713910	Golf courses & country clubs	7	12 919	2 783	377	332	13.5	-
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
TAYLOR COUNTY, WI								
71	Arts, entertainment, & recreation	5	940	228	72	43	29.8	10.5
TREMPEALEAU COUNTY, WI								
71	Arts, entertainment, & recreation	8	1 039	329	47	33	73.4	-
VERNON COUNTY, WI								
71	Arts, entertainment, & recreation	7	1 282	389	76	33	30.3	-
VILAS COUNTY, WI								
71	Arts, entertainment, & recreation	17	11 959	2 119	397	161	16.4	14.2
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71393	Marinas	4	7 273	783	195	41	8.9	-
713930	Marinas	4	7 273	783	195	41	8.9	-
WALWORTH COUNTY, WI								
71	Arts, entertainment, & recreation	47	35 877	11 692	2 073	585	14.0	2.7
711	Performing arts, spectator sports, & related industries	12	11 155	3 453	757	249	2.7	1.0
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	35	24 722	8 239	1 316	336	19.1	3.5
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	8	13 678	5 011	546	179	14.8	-
713910	Golf courses & country clubs	8	13 678	5 011	546	179	14.8	-
71393	Marinas	9	6 239	2 247	533	67	14.2	-
713930	Marinas	9	6 239	2 247	533	67	14.2	-
71399	All other amusement & recreation industries	7	1 941	374	88	17	5.8	40.9
713990	All other amusement & recreation industries	7	1 941	374	88	17	5.8	40.9
WASHBURN COUNTY, WI								
71	Arts, entertainment, & recreation	11	7 138	1 018	152	49	70.2	.2
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
WASHINGTON COUNTY, WI								
71	Arts, entertainment, & recreation	36	14 968	4 011	1 070	723	18.9	8.2
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	f	D	D
7139	Other amusement & recreation services	27	D	D	D	f	D	D
71391	Golf courses & country clubs	10	6 300	1 964	428	109	10.1	17.6
713910	Golf courses & country clubs	10	6 300	1 964	428	109	10.1	17.6

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAUKESHA COUNTY, WI								
71	Arts, entertainment, & recreation	119	64 613	17 384	3 546	1 571	25.0	4.2
711	Performing arts, spectator sports, & related industries	32	10 157	2 887	524	174	10.4	3.0
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	21	D	D	D	c	D	D
71151	Independent artists, writers, & performers	21	D	D	D	c	D	D
711510	Independent artists, writers, & performers	21	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	87	54 456	14 497	3 022	1 397	27.7	4.4
7139	Other amusement & recreation services	82	D	D	D	g	D	D
71391	Golf courses & country clubs	20	16 090	4 847	629	179	34.0	1.0
713910	Golf courses & country clubs	20	16 090	4 847	629	179	34.0	1.0
71394	Fitness & recreational sports centers	20	12 492	4 457	1 099	550	16.6	.4
713940	Fitness & recreational sports centers	20	12 492	4 457	1 099	550	16.6	.4
7139405	Roller skating rinks	4	1 377	399	120	62	35.3	4.0
71395	Bowling centers	18	D	D	D	e	D	D
713950	Bowling centers	18	D	D	D	e	D	D
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
WAUPACA COUNTY, WI								
71	Arts, entertainment, & recreation	27	8 841	2 063	309	150	52.6	15.2
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
WAUSHARA COUNTY, WI								
71	Arts, entertainment, & recreation	9	2 803	691	194	204	81.0	—
713	Amusement, gambling, & recreation industries	9	2 803	691	194	204	81.0	—
7139	Other amusement & recreation services	9	2 803	691	194	204	81.0	—
WINNEBAGO COUNTY, WI								
71	Arts, entertainment, & recreation	54	25 085	5 462	1 068	505	14.7	8.5
711	Performing arts, spectator sports, & related industries	12	4 823	388	49	17	2.0	—
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	42	20 262	5 074	1 019	488	17.7	10.6
7139	Other amusement & recreation services	41	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	4 270	1 731	314	222	1.2	47.3
713940	Fitness & recreational sports centers	10	4 270	1 731	314	222	1.2	47.3
71395	Bowling centers	8	2 992	786	226	154	42.8	1.0
713950	Bowling centers	8	2 992	786	226	154	42.8	1.0
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
WOOD COUNTY, WI								
71	Arts, entertainment, & recreation	21	7 056	1 701	334	190	24.3	.2
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	ALGOMA, WI							
	Arts, entertainment, & recreation	3	797	224	38	69	D	-
	ALLOUEZ, WI							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	ALTOONA, WI							
71	Arts, entertainment, & recreation	3	1 887	622	105	109	D	-
	AMERY, WI							
71	Arts, entertainment, & recreation	3	757	173	17	6	100.0	-
	ANTIGO, WI							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	APPLETON, WI *							
71	Arts, entertainment, & recreation	18	8 741	1 980	302	195	24.3	19.4
711	Performing arts, spectator sports, & related industries	6	3 842	638	108	47	2.5	-
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	4 899	1 342	194	148	41.5	34.7
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	APPLETON, WI (OUTAGAMIE COUNTY PART) *							
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
	APPLETON, WI (WINNEBAGO COUNTY PART) *							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
	ASHLAND, WI							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	ASHWAUBENON, WI							
71	Arts, entertainment, & recreation	13	17 094	4 453	1 018	449	6.1	.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	a	D	D
71211	Museums	1	D	D	D	a	D	D
712110	Museums	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 387	508	101	94	75.2	-
713940	Fitness & recreational sports centers	5	1 387	508	101	94	75.2	-
	BARABOO, WI							
71	Arts, entertainment, & recreation	3	935	286	56	31	47.3	52.7
	BARRON, WI							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEAVER DAM, WI								
71	Arts, entertainment, & recreation	9	1 435	366	78	49	24.6	26.8
BELOIT, WI								
71	Arts, entertainment, & recreation	4	2 566	732	174	57	32.4	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BERLIN, WI *								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BERLIN, WI (GREEN LAKE COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BLOOMER, WI								
71	Arts, entertainment, & recreation	4	1 847	616	50	20	100.0	—
713	Amusement, gambling, & recreation industries	4	1 847	616	50	20	100.0	—
7139	Other amusement & recreation services	4	1 847	616	50	20	100.0	—
BOSCOBEL, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BRILLION, WI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BRODHEAD, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BROOKFIELD, WI								
71	Arts, entertainment, & recreation	17	10 669	3 586	828	429	11.3	—
711	Performing arts, spectator sports, & related industries	7	1 996	864	183	60	17.3	—
713	Amusement, gambling, & recreation industries	10	8 673	2 722	645	369	9.9	—
7139	Other amusement & recreation services	8	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	5 108	1 861	461	247	—	—
713940	Fitness & recreational sports centers	4	5 108	1 861	461	247	—	—
BROWN DEER, WI								
71	Arts, entertainment, & recreation	6	5 321	571	140	43	21.1	.5
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
BURLINGTON, WI *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
BURLINGTON, WI (RACINE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
CALEDONIA TOWN, WI								
71	Arts, entertainment, & recreation	8	1 977	577	87	51	27.2	2.4
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CEDARBURG, WI								
71	Arts, entertainment, & recreation	4	1 011	282	64	30	35.7	—

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHILTON, WI								
71	Arts, entertainment, & recreation	4	720	160	29	25	96.7	3.3
CHIPPEWA FALLS, WI								
71	Arts, entertainment, & recreation	8	2 406	794	146	55	18.0	—
713	Amusement, gambling, & recreation industries	8	2 406	794	146	55	18.0	—
7139	Other amusement & recreation services	8	2 406	794	146	55	18.0	—
CLINTONVILLE, WI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
COLUMBUS, WI *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLUMBUS, WI (COLUMBIA COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CROSS PLAINS, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUDAHY, WI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
DE FOREST, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DELAFIELD, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DELAVAN, WI								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
DE PERE, WI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
DODGEVILLE, WI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
EAU CLAIRE, WI *								
71	Arts, entertainment, & recreation	20	14 862	3 798	889	230	11.2	—
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
EAU CLAIRE, WI (CHIPPEWA COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	EAU CLAIRE, WI (EAU CLAIRE COUNTY PART) *							
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
	EDGERTON, WI							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ELKHORN, WI							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ELLSWORTH, WI							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ELM GROVE, WI							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	EVANSVILLE, WI							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	FITCHBURG, WI							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	FOND DU LAC, WI							
71	Arts, entertainment, & recreation	19	5 329	1 874	366	180	10.9	.3
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	5 010	1 771	345	161	10.0	.3
	FORT ATKINSON, WI							
71	Arts, entertainment, & recreation	8	16 301	4 348	945	352	7.5	.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	e	D	D
7111	Performing arts companies	2	D	D	D	e	D	D
71111	Theater companies & dinner theaters	2	D	D	D	e	D	D
711110	Theater companies & dinner theaters	2	D	D	D	e	D	D
7111103	Dinner theaters	1	D	D	D	e	D	D
	FOX POINT, WI							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	FRANKLIN, WI							
71	Arts, entertainment, & recreation	7	2 101	604	177	100	28.0	13.8
	GERMANTOWN, WI							
71	Arts, entertainment, & recreation	4	1 239	388	12	3	29.8	70.2
	GLENDALE, WI							
71	Arts, entertainment, & recreation	7	5 849	1 736	492	180	26.6	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
GRAFTON, WI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
GRAND CHUTE TOWN, WI								
71	Arts, entertainment, & recreation	11	6 934	1 732	306	195	15.3	5.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
GREEN BAY, WI								
71	Arts, entertainment, & recreation	31	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
GREENDALE, WI								
71	Arts, entertainment, & recreation	4	1 750	294	75	51	12.5	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
GREENFIELD, WI								
71	Arts, entertainment, & recreation	13	6 064	1 728	323	163	10.3	15.6
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	2 149	505	94	57	8.3	12.5
713990	All other amusement & recreation industries	4	2 149	505	94	57	8.3	12.5
HARTFORD, WI *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARTFORD, WI (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARTLAND, WI								
71	Arts, entertainment, & recreation	3	3 950	869	233	114	D	36.5
713	Amusement, gambling, & recreation industries	3	3 950	869	233	114	D	36.5
7139	Other amusement & recreation services	3	3 950	869	233	114	D	36.5
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
HOLMEN, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HORICON, WI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HOWARD, WI								
71	Arts, entertainment, & recreation	6	865	161	46	27	100.0	—
HOWARDS GROVE, WI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
HUDSON, WI								
71	Arts, entertainment, & recreation	4	3 597	987	211	47	23.1	—
713	Amusement, gambling, & recreation industries	4	3 597	987	211	47	23.1	—
7139	Other amusement & recreation services	4	3 597	987	211	47	23.1	—
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
JACKSON, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JANESVILLE, WI								
71	Arts, entertainment, & recreation	16	7 911	2 169	461	242	26.3	4.5
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
JEFFERSON, WI								
71	Arts, entertainment, & recreation	6	2 135	341	41	30	56.5	.3
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
KAUKAUNA, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KENOSHA, WI								
71	Arts, entertainment, & recreation	25	37 766	8 983	1 803	703	4.7	5.2
711	Performing arts, spectator sports, & related industries	6	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
713940	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
KEWASKUM, WI *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KEWASKUM, WI (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KEWAUNEE, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
KIMBERLY, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LA CROSSE, WI								
71	Arts, entertainment, & recreation	23	9 457	3 884	999	465	18.1	3.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
LADYSMITH, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LAKE GENEVA, WI								
71	Arts, entertainment, & recreation	9	9 033	3 334	401	140	14.0	.9
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
LAKE MILLS, WI								
71	Arts, entertainment, & recreation	5	877	211	45	18	72.3	4.6
LANCASTER, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LITTLE CHUTE, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LODI, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCFARLAND, WI								
71	Arts, entertainment, & recreation	3	793	162	51	34	D	12.0
MADISON, WI								
71	Arts, entertainment, & recreation	75	49 233	14 204	3 350	1 475	27.3	.7
711	Performing arts, spectator sports, & related industries	28	8 031	3 168	643	325	33.5	2.5
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	47	41 202	11 036	2 707	1 150	26.1	.3
7139	Other amusement & recreation services	41	D	D	D	g	D	D
71394	Fitness & recreational sports centers	19	11 178	3 765	883	489	43.2	—
713940	Fitness & recreational sports centers	19	11 178	3 765	883	489	43.2	—
7139405	Roller skating rinks	2	D	D	D	b	D	D
71395	Bowling centers	9	7 639	1 947	544	325	23.4	—
713950	Bowling centers	9	7 639	1 947	544	325	23.4	—
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D
MANITOWOC, WI								
71	Arts, entertainment, & recreation	10	3 791	718	150	86	13.7	86.3
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MARINETTE, WI								
71	Arts, entertainment, & recreation	5	3 699	663	145	44	42.6	—
713	Amusement, gambling, & recreation industries	5	3 699	663	145	44	42.6	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
MARSHALL, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARSHFIELD, WI *								
71	Arts, entertainment, & recreation	7	3 110	658	151	67	25.7	.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MARSHFIELD, WI (MARATHON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARSHFIELD, WI (WOOD COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MAUSTON, WI								
71	Arts, entertainment, & recreation	3	1 096	170	33	24	90.4	9.6
MAYVILLE, WI								
71	Arts, entertainment, & recreation	4	827	240	42	26	77.3	22.7
MEDFORD, WI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MENASHA, WI *								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
MENASHA, WI (WINNEBAGO COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
MENASHA TOWN, WI								
71	Arts, entertainment, & recreation	7	4 085	1 034	244	123	22.9	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
MENOMONEE FALLS, WI								
71	Arts, entertainment, & recreation	9	8 020	1 756	201	105	10.5	1.5
713	Amusement, gambling, & recreation industries	5	7 175	1 205	191	101	11.2	—
7139	Other amusement & recreation services	4	D	D	D	c	D	D
MENOMONIE, WI								
71	Arts, entertainment, & recreation	9	1 434	304	67	59	57.3	5.9
MEQUON, WI								
71	Arts, entertainment, & recreation	8	3 808	1 071	254	101	37.6	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MERRILL, WI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MIDDLETON, WI								
71	Arts, entertainment, & recreation	10	6 652	2 223	435	174	22.1	—
713	Amusement, gambling, & recreation industries	10	6 652	2 223	435	174	22.1	—
7139	Other amusement & recreation services	10	6 652	2 223	435	174	22.1	—
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
MILTON, WI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MILWAUKEE, WI *								
71	Arts, entertainment, & recreation	90	368 763	90 711	23 143	1 781	5.0	.9
711	Performing arts, spectator sports, & related industries	42	D	D	D	f	D	D
7111	Performing arts companies	20	7 042	2 429	851	251	30.1	23.7
71111	Theater companies & dinner theaters	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters	8	D	D	D	c	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	5	83 318	70 073	18 445	377	—	—
71121	Spectator sports	5	83 318	70 073	18 445	377	—	—
711211	Sports teams & clubs	5	83 318	70 073	18 445	377	—	—
7112119	Other professional sports clubs	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	4 665	529	34	4	18.7	6.7
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	47	271 894	17 138	3 686	1 098	5.5	.3
7132	Gambling industries	1	D	D	D	e	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132901	Slot machine operators	1	D	D	D	e	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71393	Marinas	5	D	D	D	b	D	D
713930	Marinas	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71395	Bowling centers	17	D	D	D	e	D	D
713950	Bowling centers	17	D	D	D	e	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
MILWAUKEE, WI (MILWAUKEE COUNTY PART) *								
71	Arts, entertainment, & recreation	90	368 763	90 711	23 143	1 781	5.0	.9
711	Performing arts, spectator sports, & related industries	42	D	D	D	f	D	D
7111	Performing arts companies	20	7 042	2 429	851	251	30.1	23.7
71111	Theater companies & dinner theaters	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters	8	D	D	D	c	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	5	83 318	70 073	18 445	377	—	—
71121	Spectator sports	5	83 318	70 073	18 445	377	—	—
711211	Sports teams & clubs	5	83 318	70 073	18 445	377	—	—
7112119	Other professional sports clubs	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	4 665	529	34	4	18.7	6.7
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	47	271 894	17 138	3 686	1 098	5.5	.3
7132	Gambling industries	1	D	D	D	e	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132901	Slot machine operators	1	D	D	D	e	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71393	Marinas	5	D	D	D	b	D	D
713930	Marinas	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71395	Bowling centers	17	D	D	D	e	D	D
713950	Bowling centers	17	D	D	D	e	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
MINERAL POINT, WI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MONONA, WI								
71	Arts, entertainment, & recreation	5	2 826	611	168	43	68.3	3.0
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MONROE, WI								
71	Arts, entertainment, & recreation	5	1 463	366	74	26	54.9	—
MOSINEE, WI								
71	Arts, entertainment, & recreation	3	1 125	267	26	14	D	78.5
MOUNT HOREB, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT PLEASANT TOWN, WI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MUKWONAGO, WI *								
71	Arts, entertainment, & recreation	4	1 495	506	67	28	10.4	3.7
MUKWONAGO, WI (WAUKESHA COUNTY PART) *								
71	Arts, entertainment, & recreation	4	1 495	506	67	28	10.4	3.7
MUSKEGO, WI								
71	Arts, entertainment, & recreation	7	3 100	988	159	81	85.5	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
NEENAH, WI								
71	Arts, entertainment, & recreation	6	991	327	58	51	55.0	16.2
NEILLSVILLE, WI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
NEKOOSA, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW BERLIN, WI								
71	Arts, entertainment, & recreation	10	4 297	1 480	303	184	28.9	3.6
713	Amusement, gambling, & recreation industries	7	3 999	1 364	283	169	23.6	3.9
7139	Other amusement & recreation services	6	D	D	D	c	D	D
NEW HOLSTEIN, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NEW LONDON, WI *								
71	Arts, entertainment, & recreation	5	510	207	29	15	88.4	4.9
NEW LONDON, WI (WAUPACA COUNTY PART) *								
71	Arts, entertainment, & recreation	5	510	207	29	15	88.4	4.9
NEW RICHMOND, WI								
71	Arts, entertainment, & recreation	4	1 829	440	65	23	84.8	6.3
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
OAK CREEK, WI								
71	Arts, entertainment, & recreation	9	2 130	544	89	52	3.2	22.9
713	Amusement, gambling, & recreation industries	6	1 822	500	88	50	—	13.7
7139	Other amusement & recreation services	6	1 822	500	88	50	—	13.7
OCONOMOWOC, WI								
71	Arts, entertainment, & recreation	10	3 252	1 020	177	71	33.0	3.4
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OCONTO, WI								
71	Arts, entertainment, & recreation	3	638	105	18	16	D	—
OMRO, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ONALASKA, WI								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
OREGON, WI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
OSHKOSH, WI								
71	Arts, entertainment, & recreation	22	8 597	1 912	384	212	12.8	2.2
713	Amusement, gambling, & recreation industries	17	7 695	1 765	375	205	14.2	2.4
7139	Other amusement & recreation services	17	7 695	1 765	375	205	14.2	2.4
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
PARK FALLS, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PESHTIGO, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PEWAUKEE TOWN, WI								
71	Arts, entertainment, & recreation	5	8 386	1 283	374	97	—	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
PEWAUKEE, WI								
71	Arts, entertainment, & recreation	5	2 811	453	101	45	30.8	11.3
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
PLATTEVILLE, WI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
PLEASANT PRAIRIE, WI								
71	Arts, entertainment, & recreation	7	4 266	799	78	16	23.8	4.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71119	Other performing arts companies	2	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	a	D	D
PLOVER, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PLYMOUTH, WI								
71	Arts, entertainment, & recreation	4	1 055	189	8	4	91.3	—
PORTAGE, WI								
71	Arts, entertainment, & recreation	4	1 070	318	63	37	100.0	—

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							From administrative records ¹	Estimated ²
PORT WASHINGTON, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
PRAIRIE DU CHIEN, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PRAIRIE DU SAC, WI								
71	Arts, entertainment, & recreation	3	357	37	14	15	47.6	52.4
PRESCOTT, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RACINE, WI								
71	Arts, entertainment, & recreation	14	6 055	1 398	385	150	27.1	.3
713	Amusement, gambling, & recreation industries	14	6 055	1 398	385	150	27.1	.3
7139	Other amusement & recreation services	12	D	D	D	c	D	D
REEDSBURG, WI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
RHINELANDER, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RICE LAKE, WI								
71	Arts, entertainment, & recreation	5	1 602	378	73	45	72.5	—
RICHFIELD TOWN, WI								
71	Arts, entertainment, & recreation	5	2 770	640	105	38	4.1	4.0
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
RICHLAND CENTER, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
RIPON, WI								
71	Arts, entertainment, & recreation	5	440	79	21	22	96.6	3.4
RIVER FALLS, WI *								
71	Arts, entertainment, & recreation	6	1 864	546	103	78	100.0	—
713	Amusement, gambling, & recreation industries	6	1 864	546	103	78	100.0	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
RIVER FALLS, WI (PIERCE COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
RIVER FALLS, WI (ST. CROIX COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
ROTHSCHILD, WI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
ST. FRANCIS, WI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SAUK CITY, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SAUKVILLE, WI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
SEYMOUR, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SHAWANO, WI								
71	Arts, entertainment, & recreation	7	1 214	213	53	34	77.8	—
SHEBOYGAN, WI								
71	Arts, entertainment, & recreation	9	2 389	588	166	99	19.2	—
713	Amusement, gambling, & recreation industries	6	2 243	577	166	99	15.0	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SHOREWOOD, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SLINGER, WI								
71	Arts, entertainment, & recreation	3	2 195	532	232	214	D	—
SOUTH MILWAUKEE, WI								
71	Arts, entertainment, & recreation	4	1 924	457	104	82	—	26.1
713	Amusement, gambling, & recreation industries	4	1 924	457	104	82	—	26.1
7139	Other amusement & recreation services	4	1 924	457	104	82	—	26.1
SPARTA, WI								
71	Arts, entertainment, & recreation	3	506	129	11	12	100.0	—
SPOONER, WI								
71	Arts, entertainment, & recreation	3	613	152	18	12	100.0	—
STEVENS POINT, WI								
71	Arts, entertainment, & recreation	6	5 834	1 470	281	161	18.8	22.8
713	Amusement, gambling, & recreation industries	6	5 834	1 470	281	161	18.8	22.8
7139	Other amusement & recreation services	6	5 834	1 470	281	161	18.8	22.8
STOUGHTON, WI								
71	Arts, entertainment, & recreation	4	1 887	556	140	103	69.3	—
713	Amusement, gambling, & recreation industries	4	1 887	556	140	103	69.3	—
7139	Other amusement & recreation services	4	1 887	556	140	103	69.3	—
STURGEON BAY, WI								
71	Arts, entertainment, & recreation	6	7 116	1 447	316	64	11.1	—
713	Amusement, gambling, & recreation industries	6	7 116	1 447	316	64	11.1	—
7139	Other amusement & recreation services	6	7 116	1 447	316	64	11.1	—
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
SUN PRAIRIE, WI								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
SUPERIOR, WI								
71	Arts, entertainment, & recreation	10	5 097	935	209	90	21.8	74.3
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SUSSEX, WI								
71	Arts, entertainment, & recreation	3	1 387	321	63	28	100.0	—
TOMAH, WI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
TOMAHAWK, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TWIN LAKES, WI								
71	Arts, entertainment, & recreation	4	1 916	405	45	47	44.9	—
TWO RIVERS, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
UNION GROVE, WI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
VERONA, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
VIROQUA, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WATERLOO, WI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WATERTOWN, WI *								
71	Arts, entertainment, & recreation	13	4 730	1 459	291	153	49.2	1.9
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
WATERTOWN, WI (DODGE COUNTY PART) *								
71	Arts, entertainment, & recreation	5	3 103	1 133	215	85	41.6	2.8
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
WATERTOWN, WI (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	8	1 627	326	76	68	63.7	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
WAUKESHA, WI								
71	Arts, entertainment, & recreation	21	7 831	2 408	474	236	33.2	—
713	Amusement, gambling, & recreation industries	16	7 552	2 273	423	222	32.6	—
7139	Other amusement & recreation services	16	7 552	2 273	423	222	32.6	—
71394	Fitness & recreational sports centers	6	2 928	1 037	201	109	24.4	—
713940	Fitness & recreational sports centers	6	2 928	1 037	201	109	24.4	—
71395	Bowling centers	4	2 829	744	195	90	14.6	—
713950	Bowling centers	4	2 829	744	195	90	14.6	—
WAUNAKEE, WI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
WAUPACA, WI								
71	Arts, entertainment, & recreation	11	6 117	1 348	219	89	36.9	21.6
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
WAUPUN, WI *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WAUPUN, WI (DODGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAUPUN, WI (FOND DU LAC COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAUSAU, WI								
71	Arts, entertainment, & recreation	14	6 397	1 547	509	289	16.2	—
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	e	D	D
WAUWATOSA, WI								
71	Arts, entertainment, & recreation	12	5 586	1 604	426	184	26.4	1.5
713	Amusement, gambling, & recreation industries	7	4 404	1 235	340	163	27.7	—
7139	Other amusement & recreation services	7	4 404	1 235	340	163	27.7	—
WEST ALLIS, WI								
71	Arts, entertainment, & recreation	15	16 295	2 863	722	284	14.3	13.7
711	Performing arts, spectator sports, & related industries	7	8 504	728	191	73	10.7	26.3
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	7 791	2 135	531	211	18.2	—
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
WEST BEND, WI								
71	Arts, entertainment, & recreation	7	1 473	320	71	31	51.3	3.5
WEST MILWAUKEE, WI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WESTON TOWN, WI								
71	Arts, entertainment, & recreation	5	2 659	723	163	72	54.5	—
713	Amusement, gambling, & recreation industries	5	2 659	723	163	72	54.5	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
WEST SALEM, WI								
71	Arts, entertainment, & recreation	5	2 166	538	50	28	65.3	—
WHITEFISH BAY, WI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
WHITEWATER, WI *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WHITEWATER, WI (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WISCONSIN RAPIDS, WI								
71	Arts, entertainment, & recreation	6	1 497	413	103	62	—	—
BALANCE OF ADAMS COUNTY, WI								
71	Arts, entertainment, & recreation	5	1 009	257	53	23	91.7	8.3

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							From administrative records ¹	Estimated ²
BALANCE OF ASHLAND COUNTY, WI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF BARRON COUNTY, WI								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF BAYFIELD COUNTY, WI								
71	Arts, entertainment, & recreation	13	5 888	2 730	453	147	19.8	1.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF BROWN COUNTY, WI								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF BUFFALO COUNTY, WI								
71	Arts, entertainment, & recreation	7	1 010	254	18	28	40.4	27.0
BALANCE OF BURNETT COUNTY, WI								
71	Arts, entertainment, & recreation	9	2 514	824	129	107	38.7	10.3
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
BALANCE OF CALUMET COUNTY, WI								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	2 776	627	147	43	30.4	—
7139	Other amusement & recreation services	6	2 776	627	147	43	30.4	—
BALANCE OF CHIPPEWA COUNTY, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CLARK COUNTY, WI								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
BALANCE OF COLUMBIA COUNTY, WI								
71	Arts, entertainment, & recreation	29	22 366	5 907	966	391	19.9	.8
713	Amusement, gambling, & recreation industries	26	21 225	5 692	959	390	18.3	.8
7131	Amusement parks & arcades	7	13 411	3 331	195	64	5.7	—
71311	Amusement & theme parks	3	12 645	3 202	192	59	—	—
713110	Amusement & theme parks	3	12 645	3 202	192	59	—	—
7131101	Waterparks	2	D	D	D	b	D	D
7139	Other amusement & recreation services	19	7 814	2 361	764	326	39.9	2.3
71399	All other amusement & recreation industries	10	D	D	D	a	D	D
713990	All other amusement & recreation industries	10	D	D	D	a	D	D
BALANCE OF CRAWFORD COUNTY, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF DANE COUNTY, WI								
71	Arts, entertainment, & recreation	22	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	4 412	1 211	353	179	49.9	6.3
7139	Other amusement & recreation services	14	4 412	1 211	353	179	49.9	6.3
BALANCE OF DODGE COUNTY, WI								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF DOOR COUNTY, WI								
71	Arts, entertainment, & recreation	17	6 117	1 161	95	29	22.4	5.7
713	Amusement, gambling, & recreation industries	13	5 683	1 044	92	27	18.6	6.1
7139	Other amusement & recreation services	10	5 151	825	85	24	19.1	6.8
BALANCE OF DOUGLAS COUNTY, WI								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF DUNN COUNTY, WI								
71	Arts, entertainment, & recreation	10	3 889	835	104	33	28.6	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
BALANCE OF EAU CLAIRE COUNTY, WI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
BALANCE OF FLORENCE COUNTY, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF FOND DU LAC COUNTY, WI								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF FOREST COUNTY, WI								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	5	2 814	389	34	13	41.5	—
BALANCE OF GRANT COUNTY, WI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF GREEN COUNTY, WI								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF GREEN LAKE COUNTY, WI								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF IOWA COUNTY, WI								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
71211	Museums	1	D	D	D	b	D	D
712110	Museums	1	D	D	D	b	D	D
BALANCE OF IRON COUNTY, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF JACKSON COUNTY, WI							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF JEFFERSON COUNTY, WI							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	BALANCE OF JUNEAU COUNTY, WI							
71	Arts, entertainment, & recreation	6	4 905	1 592	136	47	14.8	2.1
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	b	D	D
	BALANCE OF KENOSHA COUNTY, WI							
71	Arts, entertainment, & recreation	11	9 594	2 556	775	307	16.5	5.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
	BALANCE OF KEWAUNEE COUNTY, WI							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF LA CROSSE COUNTY, WI							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF LAFAYETTE COUNTY, WI							
71	Arts, entertainment, & recreation	4	563	135	30	24	35.2	62.7
	BALANCE OF LANGLADE COUNTY, WI							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF LINCOLN COUNTY, WI							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	BALANCE OF MANITOWOC COUNTY, WI							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF MARATHON COUNTY, WI							
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
	BALANCE OF MARINETTE COUNTY, WI							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF MARQUETTE COUNTY, WI							
71	Arts, entertainment, & recreation	8	2 435	458	101	38	79.1	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
	BALANCE OF MILWAUKEE COUNTY, WI							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MONROE COUNTY, WI							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF OCONTO COUNTY, WI								
71	Arts, entertainment, & recreation	11	4 848	976	159	59	80.3	19.7
713	Amusement, gambling, & recreation industries	11	4 848	976	159	59	80.3	19.7
7139	Other amusement & recreation services	11	4 848	976	159	59	80.3	19.7
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D
BALANCE OF ONEIDA COUNTY, WI								
71	Arts, entertainment, & recreation	28	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	b	D	D
7139	Other amusement & recreation services	19	D	D	D	b	D	D
71393	Marinas	3	D	D	D	a	D	D
713930	Marinas	3	D	D	D	a	D	D
BALANCE OF OUTAGAMIE COUNTY, WI								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF OZAUKEE COUNTY, WI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	1 554	519	129	71	D	—
7139	Other amusement & recreation services	3	1 554	519	129	71	D	—
BALANCE OF PEPIN COUNTY, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF PIERCE COUNTY, WI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF POLK COUNTY, WI								
71	Arts, entertainment, & recreation	14	5 181	1 676	490	381	72.6	—
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	11	4 823	1 554	478	378	70.6	—
BALANCE OF PORTAGE COUNTY, WI								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF PRICE COUNTY, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RACINE COUNTY, WI								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF RICHLAND COUNTY, WI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF ROCK COUNTY, WI								
71	Arts, entertainment, & recreation	8	3 210	720	96	102	79.2	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF RUSK COUNTY, WI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF ST. CROIX COUNTY, WI								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF SAUK COUNTY, WI								
71	Arts, entertainment, & recreation	27	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	18 693	4 142	668	277	27.6	—
7131	Amusement parks & arcades	6	6 115	1 359	32	48	13.2	—
7139	Other amusement & recreation services	14	12 578	2 783	636	229	34.7	—
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BALANCE OF SAWYER COUNTY, WI								
71	Arts, entertainment, & recreation	17	22 689	8 084	1 463	439	12.6	6.7
713	Amusement, gambling, & recreation industries	14	21 626	7 847	1 442	411	11.3	7.1
7132	Gambling industries	2	D	D	D	e	D	D
71329	Other gambling industries	2	D	D	D	e	D	D
713290	Other gambling industries	2	D	D	D	e	D	D
7132901	Slot machine operators	1	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	a	D	D
BALANCE OF SHAWANO COUNTY, WI								
71	Arts, entertainment, & recreation	12	21 363	8 763	2 098	706	2.6	11.6
713	Amusement, gambling, & recreation industries	12	21 363	8 763	2 098	706	2.6	11.6
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	2	D	D	D	f	D	D
713290	Other gambling industries	2	D	D	D	f	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF SHEBOYGAN COUNTY, WI								
71	Arts, entertainment, & recreation	13	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7139	Other amusement & recreation services	12	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
BALANCE OF TAYLOR COUNTY, WI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TREMPLEAU COUNTY, WI								
71	Arts, entertainment, & recreation	8	1 039	329	47	33	73.4	—
BALANCE OF VERNON COUNTY, WI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF VILAS COUNTY, WI								
71	Arts, entertainment, & recreation	17	11 959	2 119	397	161	16.4	14.2
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71393	Marinas	4	7 273	783	195	41	8.9	—
713930	Marinas	4	7 273	783	195	41	8.9	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WALWORTH COUNTY, WI								
71	Arts, entertainment, & recreation	29	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	b	D	D
713910	Golf courses & country clubs	5	D	D	D	b	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
BALANCE OF WASHBURN COUNTY, WI								
71	Arts, entertainment, & recreation	8	6 525	866	134	37	67.4	.2
713	Amusement, gambling, & recreation industries	8	6 525	866	134	37	67.4	.2
7139	Other amusement & recreation services	8	6 525	866	134	37	67.4	.2
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, WI								
71	Arts, entertainment, & recreation	13	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	e	D	D
BALANCE OF WAUKESHA COUNTY, WI								
71	Arts, entertainment, & recreation	21	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71391	Golf courses & country clubs	6	5 236	1 523	263	48	40.0	—
713910	Golf courses & country clubs	6	5 236	1 523	263	48	40.0	—
71394	Fitness & recreational sports centers	4	1 611	591	183	63	37.2	—
713940	Fitness & recreational sports centers	4	1 611	591	183	63	37.2	—
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
BALANCE OF WAUPACA COUNTY, WI								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	a	D	D
7139	Other amusement & recreation services	7	D	D	D	a	D	D
BALANCE OF WAUSHARA COUNTY, WI								
71	Arts, entertainment, & recreation	9	2 803	691	194	204	81.0	—
713	Amusement, gambling, & recreation industries	9	2 803	691	194	204	81.0	—
7139	Other amusement & recreation services	9	2 803	691	194	204	81.0	—
BALANCE OF WINNEBAGO COUNTY, WI								
71	Arts, entertainment, & recreation	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	a	D	D
7139	Other amusement & recreation services	8	D	D	D	a	D	D
BALANCE OF WOOD COUNTY, WI								
71	Arts, entertainment, & recreation	7	2 724	746	116	65	32.5	—
713	Amusement, gambling, & recreation industries	7	2 724	746	116	65	32.5	—
7139	Other amusement & recreation services	7	2 724	746	116	65	32.5	—

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 71130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

- 7948 (pt) All Other Racing (Except Track Operators)
- 7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

- 6512 (pt) Stadium and Arena Owners
- 7922 (pt) Theater Operators
- 7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

WISCONSIN

Appleton is in Calumet, Outagamie, and Winnebago Counties.

Bayside is in Milwaukee and Ozaukee Counties.

Berlin is in Green Lake and Waushara Counties.

Burlington is in Racine and Walworth Counties.

Columbus is in Columbia and Dodge Counties.

Eau Claire is in Chippewa and Eau Claire Counties.

Hartford is in Dodge and Washington Counties.

Kewaskum is in Fond du Lac and Washington Counties.

Kiel is in Calumet and Manitowoc Counties.

Marshfield is in Marathon and Wood Counties.

Menasha is in Calumet and Winnebago Counties.

Milwaukee is in Milwaukee, Washington, and Waukesha Counties.

Mukwonago is in Walworth and Waukesha Counties.

New London is in Outagamie and Waupaca Counties.

River Falls is in Pierce and St. Croix Counties.

Watertown is in Dodge and Jefferson Counties.

Waupun is in Dodge and Fond du Lac Counties.

Whitewater is in Jefferson and Walworth Counties.

Appendix E. Metropolitan Areas

WISCONSIN

Appleton—Oshkosh—Neenah, WI MSA

Calumet County, WI
Outagamie County, WI
Winnebago County, WI

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA
Cook County, IL
DeKalb County, IL
DuPage County, IL
Grundy County, IL
Kane County, IL
Kendall County, IL
Lake County, IL
McHenry County, IL
Will County, IL

Gary, IN PMSA
Lake County, IN
Porter County, IN

Kankakee, IL PMSA
Kankakee County, IL

Kenosha, WI PMSA
Kenosha County, WI

Duluth—Superior, MN—WI MSA

St. Louis County, MN
Douglas County, WI

Eau Claire, WI MSA

Chippewa County, WI
Eau Claire County, WI

Green Bay, WI MSA

Brown County, WI

Janesville—Beloit, WI MSA

Rock County, WI

Kenosha, WI PMSA

Kenosha County, WI

La Crosse, WI—MN MSA

Houston County, MN
La Crosse County, WI

Madison, WI MSA

Dane County, WI

Milwaukee—Waukesha, WI PMSA

Milwaukee County, WI
Ozaukee County, WI
Washington County, WI
Waukesha County, WI

Milwaukee—Racine, WI CMSA

Milwaukee—Waukesha, WI PMSA
Milwaukee County, WI
Ozaukee County, WI
Washington County, WI
Waukesha County, WI

Racine, WI PMSA

Racine County, WI

Minneapolis—St. Paul, MN—WI MSA

Anoka County, MN
Carver County, MN
Chisago County, MN
Dakota County, MN
Hennepin County, MN
Isanti County, MN
Ramsey County, MN
Scott County, MN
Sherburne County, MN

Minneapolis—St. Paul, MN—WI MSA—Con.

Washington County, MN

Wright County, MN

Pierce County, WI

St. Croix County, WI

Racine, WI PMSA

Racine County, WI

Sheboygan, WI MSA

Sheboygan County, WI

Wausau, WI MSA

Marathon County, WI

West Virginia

1997

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



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1997 Economic Census *Arts, Entertainment, and Recreation* Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST VIRGINIA								
71	Arts, entertainment, & recreation	408	273 339	56 623	11 711	4 996	13.1	3.9
711	Performing arts, spectator sports, & related industries	52	142 572	21 227	3 936	1 820	1.9	.5
7111	Performing arts companies	11	1 780	266	41	28	6.1	—
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
7111102	Theater companies	4	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
71119	Other performing arts companies	3	539	132	11	7	D	—
711190	Other performing arts companies	3	539	132	11	7	D	—
7111909	Other performing arts companies (except circuses)	3	539	132	11	7	D	—
7112	Spectator sports	30	136 269	19 863	3 697	1 751	.9	.5
71121	Spectator sports	30	136 269	19 863	3 697	1 751	.9	.5
711211	Sports teams & clubs	6	2 621	867	362	78	8.7	—
7112112	Baseball clubs	3	D	D	D	a	D	D
7112119	Other professional sports clubs	3	D	D	D	b	D	D
711212	Racetracks	10	130 157	18 431	3 206	1 629	—	.2
7112121	Dog racetrack operation	2	D	D	D	e	D	D
7112122	Auto racetrack operation	5	D	D	D	b	D	D
7112123	Horse racetrack operation	3	D	D	D	g	D	D
711219	Other spectator sports	14	3 491	565	129	44	28.2	11.5
7112191	Professional athletes	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	4 038	957	159	36	31.2	—
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	4	485	141	39	5	11.5	9.1
71151	Independent artists, writers, & performers	4	485	141	39	5	11.5	9.1
711510	Independent artists, writers, & performers	4	485	141	39	5	11.5	9.1
712	Museums, historical sites, & similar institutions	8	1 725	423	81	41	.2	7.2
7121	Museums, historical sites, & similar institutions	8	1 725	423	81	41	.2	7.2
71211	Museums	4	D	D	D	a	D	D
712110	Museums	4	D	D	D	a	D	D
71219	Nature parks & other similar institutions	4	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	348	129 042	34 973	7 694	3 135	25.7	7.6
7131	Amusement parks & arcades	12	3 765	891	90	36	20.4	.3
71311	Amusement & theme parks	2	D	D	D	a	D	D
713110	Amusement & theme parks	2	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	a	D	D
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	333	D	D	D	h	D	D
71391	Golf courses & country clubs	61	27 414	8 341	1 236	480	41.3	7.7
713910	Golf courses & country clubs	61	27 414	8 341	1 236	480	41.3	7.7
71392	Skiing facilities	5	12 567	3 471	1 875	535	1.8	—
713920	Skiing facilities	5	12 567	3 471	1 875	535	1.8	—
71393	Marinas	19	D	D	D	b	D	D
713930	Marinas	19	D	D	D	b	D	D
71394	Fitness & recreational sports centers	92	13 840	4 475	1 178	672	37.4	21.7
713940	Fitness & recreational sports centers	92	13 840	4 475	1 178	672	37.4	21.7
7139404	Ice skating rinks	3	751	176	37	22	—	46.9
7139405	Roller skating rinks	10	1 579	379	109	72	34.6	20.2
71395	Bowling centers	44	18 476	5 606	1 502	557	32.1	6.5
713950	Bowling centers	44	18 476	5 606	1 502	557	32.1	6.5
71399	All other amusement & recreation industries	112	44 968	10 767	1 501	741	19.6	7.1
713990	All other amusement & recreation industries	112	44 968	10 767	1 501	741	19.6	7.1
7139902	Concession operators of amusement devices & rides	7	1 692	353	74	81	25.4	—
7139904	Miniature golf courses	7	960	179	24	18	4.2	—
7139905	Coin-operated amusement devices (except slot machine operation)	37	18 655	3 729	837	219	28.2	10.8

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WEST VIRGINIA									
71	Arts, entertainment, & recreation	116	51 195	47 709	18 202	3 533	1 575	15.7	12.8
711	Performing arts, spectator sports, & related industries	23	11 150	10 941	2 952	602	294	2.8	21.0
7111	Performing arts companies	16	7 165	7 183	2 460	525	280	1.6	32.6
71111	Theater companies & dinner theaters	10	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	10	D	D	D	D	b	D	D
7111102	Theater companies	10	D	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7111309	Other music groups & artists	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	7	3 985	3 758	492	77	14	5.1	—
71132	Promoters of performing arts, sports, & similar events w/o facil	7	3 985	3 758	492	77	14	5.1	—
711320	Promoters of performing arts, sports, & similar events w/o facil	7	3 985	3 758	492	77	14	5.1	—
712	Museums, historical sites, & similar institutions	19	7 277	5 155	1 775	381	90	10.8	1.9
7121	Museums, historical sites, & similar institutions	19	7 277	5 155	1 775	381	90	10.8	1.9
71211	Museums	14	7 041	4 846	1 644	358	81	10.2	1.6
712110	Museums	14	7 041	4 846	1 644	358	81	10.2	1.6
71212	Historical sites	3	D	D	D	D	a	D	D
712120	Historical sites	3	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	74	32 768	31 613	13 475	2 550	1 191	21.1	12.4
7139	Other amusement & recreation services	74	32 768	31 613	13 475	2 550	1 191	21.1	12.4
71391	Golf courses & country clubs	30	21 624	20 951	8 714	1 553	604	23.0	17.2
713910	Golf courses & country clubs	30	21 624	20 951	8 714	1 553	604	23.0	17.2
71394	Fitness & recreational sports centers	35	10 121	9 897	4 551	961	566	10.5	2.4
713940	Fitness & recreational sports centers	35	10 121	9 897	4 551	961	566	10.5	2.4
71399	All other amusement & recreation industries	9	1 023	765	210	36	21	86.2	9.3
713990	All other amusement & recreation industries	9	1 023	765	210	36	21	86.2	9.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHARLESTON, WV MSA								
71	Arts, entertainment, & recreation	58	34 466	8 395	1 836	658	11.5	7.0
711	Performing arts, spectator sports, & related industries	10	18 525	4 340	785	256	5.0	.2
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	48	15 941	4 055	1 051	402	19.0	14.8
7139	Other amusement & recreation services	45	D	D	D	e	D	D
71394	Fitness & recreational sports centers	22	4 639	1 799	495	207	16.2	34.4
713940	Fitness & recreational sports centers	22	4 639	1 799	495	207	16.2	34.4
71395	Bowling centers	5	2 518	852	230	93	41.2	—
713950	Bowling centers	5	2 518	852	230	93	41.2	—
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
CUMBERLAND, MD–WV MSA								
71	Arts, entertainment, & recreation	25	4 970	1 228	246	124	36.6	3.7
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HUNTINGTON—ASHLAND, WV—KY—OH MSA								
71	Arts, entertainment, & recreation	69	20 488	5 307	1 005	379	21.0	6.5
711	Performing arts, spectator sports, & related industries	5	2 037	423	165	36	—	5.4
713	Amusement, gambling, & recreation industries	64	18 451	4 884	840	343	23.3	6.6
7139	Other amusement & recreation services	59	16 027	4 269	804	325	26.1	7.6
71391	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
713910	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
71394	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
713940	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
71395	Bowling centers	10	3 164	940	256	104	26.6	3.9
713950	Bowling centers	10	3 164	940	256	104	26.6	3.9
71399	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
713990	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	7	2 958	332	81	27	49.2	—
PARKERSBURG—MARIETTA, WV—OH MSA								
71	Arts, entertainment, & recreation	31	8 939	2 500	440	189	25.0	25.1
713	Amusement, gambling, & recreation industries	26	8 112	2 246	395	178	26.3	27.6
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 386	348	75	51	61.9	20.7
713940	Fitness & recreational sports centers	8	1 386	348	75	51	61.9	20.7
STEUBENVILLE—WEIRTON, OH—WV MSA								
71	Arts, entertainment, & recreation	39	79 680	11 356	2 297	933	4.2	.2
711	Performing arts, spectator sports, & related industries	11	D	D	D	f	D	D
7112	Spectator sports	6	D	D	D	f	D	D
71121	Spectator sports	6	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	4	2 425	717	117	207	18.9	—
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA								
71	Arts, entertainment, & recreation	1 942	2 132 573	729 425	154 107	28 149	10.8	6.6
711	Performing arts, spectator sports, & related industries	659	D	D	D	i	D	D
7111	Performing arts companies	123	D	D	D	h	D	D
71111	Theater companies & dinner theaters	49	D	D	D	h	D	D
711110	Theater companies & dinner theaters	49	D	D	D	g	D	D
7111102	Theater companies	40	D	D	D	f	D	D
7111103	Dinner theaters	9	D	D	D	e	D	D
71113	Musical groups & artists	49	D	D	D	c	D	D
711130	Musical groups & artists	49	D	D	D	c	D	D
7111309	Other music groups & artists	48	D	D	D	c	D	D
71119	Other performing arts companies	22	D	D	D	g	D	D
711190	Other performing arts companies	22	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	18	D	D	D	e	D	D
7112	Spectator sports	118	D	D	D	h	D	D
71121	Spectator sports	118	D	D	D	h	D	D
711211	Sports teams & clubs	15	D	D	D	g	D	D
7112112	Baseball clubs	6	D	D	D	e	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	13	D	D	D	g	D	D
7112123	Horse racetrack operation	6	D	D	D	g	D	D
711219	Other spectator sports	90	28 218	9 011	1 711	466	27.0	26.0
7112191	Professional athletes	14	2 604	850	64	15	26.0	32.6
7112192	Racing (except racetrack operation)	76	25 614	8 161	1 647	451	27.1	25.3
7113	Promoters of performing arts, sports, & similar events	69	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
7115	Independent artists, writers, & performers	295	D	D	D	f	D	D
71151	Independent artists, writers, & performers	295	D	D	D	f	D	D
711510	Independent artists, writers, & performers	295	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
712	Museums, historical sites, & similar institutions	20	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	20	D	D	D	c	D	D
71211	Museums	13	3 514	667	153	58	45.4	7.3
712110	Museums	13	3 514	667	153	58	45.4	7.3
713	Amusement, gambling, & recreation industries	1 263	D	D	D	j	D	D
7131	Amusement parks & arcades	58	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
71312	Amusement arcades	56	D	D	D	f	D	D
713120	Amusement arcades	56	D	D	D	f	D	D
7132	Gambling industries	31	D	D	D	f	D	D
71329	Other gambling industries	31	D	D	D	f	D	D
713290	Other gambling industries	31	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	31	D	D	D	f	D	D
7139	Other amusement & recreation services	1 174	739 856	217 832	47 989	17 653	20.6	14.5
71391	Golf courses & country clubs	120	157 961	53 329	9 943	2 996	17.6	9.5
713910	Golf courses & country clubs	120	157 961	53 329	9 943	2 996	17.6	9.5
71393	Marinas	161	89 479	20 230	4 254	904	26.0	9.5
713930	Marinas	161	89 479	20 230	4 254	904	26.0	9.5
71394	Fitness & recreational sports centers	535	327 503	97 929	22 780	10 113	19.8	21.4
713940	Fitness & recreational sports centers	535	327 503	97 929	22 780	10 113	19.8	21.4
7139404	Ice skating rinks	18	14 659	3 714	925	539	16.9	3.7
7139405	Roller skating rinks	22	8 968	2 270	609	428	10.4	5.5
71395	Bowling centers	108	80 687	23 971	6 363	2 226	3.7	7.5
713950	Bowling centers	108	80 687	23 971	6 363	2 226	3.7	7.5
71399	All other amusement & recreation industries	250	84 226	22 373	4 649	1 414	39.9	8.9
713990	All other amusement & recreation industries	250	84 226	22 373	4 649	1 414	39.9	8.9
7139902	Concession operators of amusement devices & rides	19	3 683	959	194	61	33.5	4.3
7139904	Miniature golf courses	22	9 477	3 064	576	144	19.1	11.0
7139905	Coin-operated amusement devices (except slot machine operation)	52	24 568	6 329	1 491	328	16.8	3.0
Baltimore, MD PMSA								
71	Arts, entertainment, & recreation	700	701 391	268 315	40 850	9 203	12.7	5.4
711	Performing arts, spectator sports, & related industries	188	391 566	182 141	22 218	2 350	4.3	1.6
7111	Performing arts companies	35	D	D	D	e	D	D
71111	Theater companies & dinner theaters	16	D	D	D	c	D	D
711110	Theater companies & dinner theaters	16	D	D	D	c	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	48	311 876	165 772	19 404	1 570	1.2	1.3
71121	Spectator sports	48	311 876	165 772	19 404	1 570	1.2	1.3
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112123	Horse racetrack operation	2	D	D	D	f	D	D
711219	Other spectator sports	40	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	37	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	23	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D
7115	Independent artists, writers, & performers	74	D	D	D	c	D	D
71151	Independent artists, writers, & performers	74	D	D	D	c	D	D
711510	Independent artists, writers, & performers	74	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	510	D	D	D	i	D	D
7131	Amusement parks & arcades	23	11 903	3 127	770	282	17.1	—
71312	Amusement arcades	22	D	D	D	e	D	D
713120	Amusement arcades	22	D	D	D	e	D	D
7132	Gambling industries	20	31 861	3 604	862	391	12.6	11.0
71329	Other gambling industries	20	31 861	3 604	862	391	12.6	11.0
713290	Other gambling industries	20	31 861	3 604	862	391	12.6	11.0
7132902	Lottery, bingo, bookie, & other betting operation	20	31 861	3 604	862	391	12.6	11.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Baltimore, MD PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	467	D	D	D	i	D	D
71391	Golf courses & country clubs	36	D	D	D	f	D	D
713910	Golf courses & country clubs	36	D	D	D	f	D	D
71393	Marinas	119	60 348	13 193	2 758	607	31.9	13.6
713930	Marinas	119	60 348	13 193	2 758	607	31.9	13.6
71394	Fitness & recreational sports centers	171	92 910	32 381	7 240	3 362	22.1	7.4
713940	Fitness & recreational sports centers	171	92 910	32 381	7 240	3 362	22.1	7.4
7139404	Ice skating rinks	8	D	D	D	e	D	D
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	50	D	D	D	f	D	D
713950	Bowling centers	50	D	D	D	f	D	D
71399	All other amusement & recreation industries	91	D	D	D	e	D	D
713990	All other amusement & recreation industries	91	D	D	D	e	D	D
7139904	Miniature golf courses	6	2 630	516	127	30	10.2	39.8
7139905	Coin-operated amusement devices (except slot machine operation)	29	D	D	D	c	D	D
Hagerstown, MD PMSA								
71	Arts, entertainment, & recreation	28	15 996	4 272	985	416	11.5	14.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5
713940	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5
Washington, DC—MD—VA—WV PMSA								
71	Arts, entertainment, & recreation	1 214	1 415 186	456 838	112 272	18 530	9.9	7.1
711	Performing arts, spectator sports, & related industries	467	901 581	309 731	79 896	6 580	5.7	2.3
7111	Performing arts companies	87	306 886	69 350	18 013	2 579	2.8	1.4
71111	Theater companies & dinner theaters	32	D	D	D	f	D	D
711110	Theater companies & dinner theaters	32	D	D	D	f	D	D
7111102	Theater companies	28	D	D	D	f	D	D
71113	Musical groups & artists	35	D	D	D	c	D	D
711130	Musical groups & artists	35	D	D	D	c	D	D
7111309	Other music groups & artists	34	D	D	D	c	D	D
71119	Other performing arts companies	17	D	D	D	g	D	D
711190	Other performing arts companies	17	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	13	D	D	D	e	D	D
7112	Spectator sports	68	261 119	143 747	41 486	1 913	2.2	1.3
71121	Spectator sports	68	261 119	143 747	41 486	1 913	2.2	1.3
711211	Sports teams & clubs	9	202 808	131 136	39 446	644	.4	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	9	D	D	D	g	D	D
711219	Other spectator sports	50	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	39	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	46	211 296	48 393	11 787	1 339	1.3	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	15	139 660	20 137	5 250	838	.5	1.1
711310	Promoters of performing arts, sports, & similar events w/facility	15	139 660	20 137	5 250	838	.5	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil	31	71 636	28 256	6 537	501	2.9	6.5
711320	Promoters of performing arts, sports, & similar events w/o facil	31	71 636	28 256	6 537	501	2.9	6.5
7114	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
71141	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
711410	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
7115	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
71151	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
711510	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
712	Museums, historical sites, & similar institutions	17	5 093	1 179	262	93	34.1	5.1
7121	Museums, historical sites, & similar institutions	17	5 093	1 179	262	93	34.1	5.1
71211	Museums	13	3 514	667	153	58	45.4	7.3
712110	Museums	13	3 514	667	153	58	45.4	7.3

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Washington, DC—MD—VA—WV PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	730	508 512	145 928	32 114	11 857	17.0	15.6
7131	Amusement parks & arcades	32	35 462	8 318	1 382	579	1.4	1.6
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
71312	Amusement arcades	31	D	D	D	f	D	D
713120	Amusement arcades	31	D	D	D	f	D	D
7139	Other amusement & recreation services	691	D	D	D	j	D	D
71391	Golf courses & country clubs	81	104 654	35 617	7 013	2 057	15.7	8.4
713910	Golf courses & country clubs	81	104 654	35 617	7 013	2 057	15.7	8.4
71393	Marinas	42	29 131	7 037	1 496	297	13.7	.9
713930	Marinas	42	29 131	7 037	1 496	297	13.7	.9
71394	Fitness & recreational sports centers	355	231 599	64 626	15 256	6 585	18.7	26.7
713940	Fitness & recreational sports centers	355	231 599	64 626	15 256	6 585	18.7	26.7
7139404	Ice skating rinks	9	9 031	2 176	496	278	27.4	3.5
7139405	Roller skating rinks	17	5 553	1 472	400	269	16.8	8.9
71395	Bowling centers	55	48 162	14 301	3 631	1 236	3.4	1.2
713950	Bowling centers	55	48 162	14 301	3 631	1 236	3.4	1.2
71399	All other amusement & recreation industries	158	D	D	D	f	D	D
713990	All other amusement & recreation industries	158	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	16	D	D	D	b	D	D
7139904	Miniature golf courses	16	6 847	2 548	449	114	22.5	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	22	D	D	D	c	D	D
WHEELING, WV—OH MSA								
71	Arts, entertainment, & recreation	41	40 837	6 479	1 503	490	10.9	.6
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	33	D	D	D	c	D	D
7139	Other amusement & recreation services	31	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	2 946	999	226	57	9.8	.6
713990	All other amusement & recreation industries	12	2 946	999	226	57	9.8	.6
AREA OUTSIDE WEST VIRGINIA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	222	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	7	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	198	D	D	D	g	D	D
7139	Other amusement & recreation services	191	D	D	D	g	D	D
71391	Golf courses & country clubs	36	13 347	4 051	597	227	48.2	6.8
713910	Golf courses & country clubs	36	13 347	4 051	597	227	48.2	6.8
71394	Fitness & recreational sports centers	46	6 166	1 798	493	341	55.2	8.1
713940	Fitness & recreational sports centers	46	6 166	1 798	493	341	55.2	8.1
71395	Bowling centers	25	D	D	D	e	D	D
713950	Bowling centers	25	D	D	D	e	D	D
71399	All other amusement & recreation industries	70	D	D	D	f	D	D
713990	All other amusement & recreation industries	70	D	D	D	f	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	21	D	D	D	c	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHARLESTON, WV MSA									
71	Arts, entertainment, & recreation	29	17 028	16 350	7 217	1 432	525	17.3	19.6
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	13 231	12 585	5 525	1 010	422	21.8	25.2
7139	Other amusement & recreation services	22	13 231	12 585	5 525	1 010	422	21.8	25.2
71391	Golf courses & country clubs	7	8 960	8 382	3 636	628	199	26.9	36.7
713910	Golf courses & country clubs	7	8 960	8 382	3 636	628	199	26.9	36.7
71394	Fitness & recreational sports centers	13	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	13	D	D	D	D	c	D	D
CUMBERLAND, MD–WV MSA									
71	Arts, entertainment, & recreation	4	3 955	3 801	1 877	399	109	13.6	–
713	Amusement, gambling, & recreation industries	3	D	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	D	b	D	D
HUNTINGTON–ASHLAND, WV–KY–OH MSA									
71	Arts, entertainment, & recreation	23	15 461	14 161	5 071	950	393	8.7	1.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	8 944	8 974	3 921	796	357	10.0	1.6
7139	Other amusement & recreation services	16	8 944	8 974	3 921	796	357	10.0	1.6
71391	Golf courses & country clubs	5	6 365	6 649	2 906	561	230	9.9	–
713910	Golf courses & country clubs	5	6 365	6 649	2 906	561	230	9.9	–
71394	Fitness & recreational sports centers	11	2 579	2 325	1 015	235	127	10.2	5.6
713940	Fitness & recreational sports centers	11	2 579	2 325	1 015	235	127	10.2	5.6
PARKERSBURG–MARIETTA, WV–OH MSA									
71	Arts, entertainment, & recreation	14	7 421	7 091	2 885	578	294	8.5	10.2
713	Amusement, gambling, & recreation industries	9	5 604	5 478	2 554	521	274	6.7	2.5
7139	Other amusement & recreation services	9	5 604	5 478	2 554	521	274	6.7	2.5
71394	Fitness & recreational sports centers	5	1 948	1 981	1 117	247	184	–	4.5
713940	Fitness & recreational sports centers	5	1 948	1 981	1 117	247	184	–	4.5
STEUBENVILLE–WEIRTON, OH–WV MSA									
71	Arts, entertainment, & recreation	7	5 173	5 109	1 875	349	165	9.5	6.7
713	Amusement, gambling, & recreation industries	7	5 173	5 109	1 875	349	165	9.5	6.7
7139	Other amusement & recreation services	7	5 173	5 109	1 875	349	165	9.5	6.7

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA									
71	Arts, entertainment, & recreation	518	D	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	113	D	D	D	D	g	D	D
7111	Performing arts companies	88	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	43	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	43	D	D	D	D	g	D	D
7111101	Opera companies	5	D	D	D	D	e	D	D
7111102	Theater companies	38	D	D	D	D	f	D	D
71112	Dance companies	6	D	D	D	D	b	D	D
711120	Dance companies	6	D	D	D	D	b	D	D
71113	Musical groups & artists	36	41 786	28 939	15 456	3 922	897	3.2	1.7
711130	Musical groups & artists	36	41 786	28 939	15 456	3 922	897	3.2	1.7
7111301	Symphony orchestras & chamber music organizations	19	37 356	24 955	14 275	3 604	820	1.5	1.3
7111309	Other music groups & artists	17	4 430	3 984	1 181	318	77	16.9	4.7
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	115	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	115	D	D	D	D	h	D	D
71211	Museums	86	D	D	D	D	g	D	D
712110	Museums	86	D	D	D	D	g	D	D
71212	Historical sites	19	40 459	28 841	9 921	2 235	588	10.8	.4
712120	Historical sites	19	40 459	28 841	9 921	2 235	588	10.8	.4
71213	Zoos & botanical gardens	4	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	6	2 127	1 718	857	187	33	82.9	5.6
712190	Nature parks & other similar institutions	6	2 127	1 718	857	187	33	82.9	5.6
713	Amusement, gambling, & recreation industries	290	D	D	D	D	i	D	D
7139	Other amusement & recreation services	290	D	D	D	D	i	D	D
71391	Golf courses & country clubs	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
713910	Golf courses & country clubs	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
71394	Fitness & recreational sports centers	173	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers	173	D	D	D	D	g	D	D
71399	All other amusement & recreation industries	61	25 442	22 770	7 460	1 595	475	25.9	8.1
713990	All other amusement & recreation industries	61	25 442	22 770	7 460	1 595	475	25.9	8.1
Baltimore, MD PMSA									
71	Arts, entertainment, & recreation	184	237 424	207 657	83 247	18 597	4 534	11.5	3.3
711	Performing arts, spectator sports, & related industries	31	58 272	44 352	18 496	4 783	812	2.6	2.4
7111	Performing arts companies	26	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	9	D	D	D	D	c	D	D
71113	Musical groups & artists	11	D	D	D	D	e	D	D
711130	Musical groups & artists	11	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
7121	Museums, historical sites, & similar institutions	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
71211	Museums	34	D	D	D	D	f	D	D
712110	Museums	34	D	D	D	D	f	D	D
71212	Historical sites	7	6 422	6 486	2 117	404	114	11.4	2.2
712120	Historical sites	7	6 422	6 486	2 117	404	114	11.4	2.2
71213	Zoos & botanical gardens	3	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
7139	Other amusement & recreation services	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
71391	Golf courses & country clubs	25	62 016	58 423	24 830	5 055	1 445	9.6	—
713910	Golf courses & country clubs	25	62 016	58 423	24 830	5 055	1 445	9.6	—
71394	Fitness & recreational sports centers	62	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	62	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	21	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.									
Hagerstown, MD PMSA									
71	Arts, entertainment, & recreation	11	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	D	b	D	D
Washington, DC—MD—VA—WV PMSA									
71	Arts, entertainment, & recreation	323	453 248	390 828	142 260	31 951	6 807	8.6	1.3
711	Performing arts, spectator sports, & related industries	81	101 322	98 818	28 609	7 059	1 534	2.3	1.0
7111	Performing arts companies	61	62 391	61 764	21 507	5 882	1 313	3.5	1.3
71111	Theater companies & dinner theaters	32	51 148	51 062	17 805	4 869	932	2.4	.5
711110	Theater companies & dinner theaters	32	51 148	51 062	17 805	4 869	932	2.4	.5
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	29	D	D	D	D	f	D	D
71113	Musical groups & artists	24	D	D	D	D	e	D	D
711130	Musical groups & artists	24	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	13	D	D	D	D	e	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	20	38 931	37 054	7 102	1 177	221	.4	.5
71131	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	12	11 639	12 527	1 868	398	60	1.4	1.8
711320	Promoters of performing arts, sports, & similar events w/o facil	12	11 639	12 527	1 868	398	60	1.4	1.8
712	Museums, historical sites, & similar institutions	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
7121	Museums, historical sites, & similar institutions	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
71211	Museums	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
712110	Museums	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
71212	Historical sites	11	D	D	D	D	e	D	D
712120	Historical sites	11	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
7139	Other amusement & recreation services	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
71391	Golf courses & country clubs	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
713910	Golf courses & country clubs	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
71394	Fitness & recreational sports centers	108	31 556	27 142	11 121	1 745	731	47.1	5.3
713940	Fitness & recreational sports centers	108	31 556	27 142	11 121	1 745	731	47.1	5.3
71399	All other amusement & recreation industries	35	13 557	11 334	3 482	785	213	23.1	9.1
713990	All other amusement & recreation industries	35	13 557	11 334	3 482	785	213	23.1	9.1
WHEELING, WV—OH MSA									
71	Arts, entertainment, & recreation	13	6 924	6 335	1 829	446	217	1.8	41.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	AREA OUTSIDE WEST VIRGINIA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	52	14 584	13 857	4 740	799	442	28.6	1.5
711	Performing arts, spectator sports, & related industries	11	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	1 861	1 855	681	78	65	6.1	—
711110	Theater companies & dinner theaters	5	1 861	1 855	681	78	65	6.1	—
713	Amusement, gambling, & recreation industries	33	8 419	8 097	3 388	621	352	40.5	1.9
7139	Other amusement & recreation services	33	8 419	8 097	3 388	621	352	40.5	1.9
71391	Golf courses & country clubs	18	5 555	5 347	2 134	366	196	46.1	.7
713910	Golf courses & country clubs	18	5 555	5 347	2 134	366	196	46.1	.7
71394	Fitness & recreational sports centers	12	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BARBOUR COUNTY, WV							
71	Arts, entertainment, & recreation	3	239	64	18	8	D	—
	BERKELEY COUNTY, WV							
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
	BOONE COUNTY, WV							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BRAXTON COUNTY, WV							
71	Arts, entertainment, & recreation	4	273	62	3	2	26.4	21.6
	BROOKE COUNTY, WV							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	CABELL COUNTY, WV							
71	Arts, entertainment, & recreation	32	8 968	2 201	548	202	16.3	1.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	c	D	D
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	2 448	554	129	38	22.3	—
713990	All other amusement & recreation industries	9	2 448	554	129	38	22.3	—
	CALHOUN COUNTY, WV							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	FAYETTE COUNTY, WV							
71	Arts, entertainment, & recreation	28	18 270	5 577	438	429	8.0	3.9
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71399	All other amusement & recreation industries	20	16 909	5 150	374	402	7.4	1.7
713990	All other amusement & recreation industries	20	16 909	5 150	374	402	7.4	1.7

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GILMER COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GRANT COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GREENBRIER COUNTY, WV								
71	Arts, entertainment, & recreation	12	1 745	579	125	59	48.3	8.1
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
HANCOCK COUNTY, WV								
71	Arts, entertainment, & recreation	13	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	f	D	D
7112	Spectator sports	4	D	D	D	f	D	D
71121	Spectator sports	4	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	9	1 837	385	88	34	15.1	5.1
7139	Other amusement & recreation services	9	1 837	385	88	34	15.1	5.1
HARDY COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARRISON COUNTY, WV								
71	Arts, entertainment, & recreation	15	6 158	1 870	395	183	30.4	.8
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
JACKSON COUNTY, WV								
71	Arts, entertainment, & recreation	5	1 229	396	64	40	69.7	-
JEFFERSON COUNTY, WV								
71	Arts, entertainment, & recreation	13	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	f	D	D
7112	Spectator sports	5	D	D	D	f	D	D
71121	Spectator sports	5	D	D	D	f	D	D
711212	Racetracks	3	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
KANAWHA COUNTY, WV								
71	Arts, entertainment, & recreation	46	32 130	7 806	1 696	590	8.5	5.4
711	Performing arts, spectator sports, & related industries	9	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	37	D	D	D	e	D	D
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71394	Fitness & recreational sports centers	17	3 842	1 539	429	165	9.2	35.6
713940	Fitness & recreational sports centers	17	3 842	1 539	429	165	9.2	35.6
71395	Bowling centers	5	2 518	852	230	93	41.2	-
713950	Bowling centers	5	2 518	852	230	93	41.2	-
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
LEWIS COUNTY, WV								
71	Arts, entertainment, & recreation	4	407	122	24	11	-	-
LOGAN COUNTY, WV								
71	Arts, entertainment, & recreation	6	4 042	543	105	47	.6	42.7
713	Amusement, gambling, & recreation industries	6	4 042	543	105	47	.6	42.7
7139	Other amusement & recreation services	6	4 042	543	105	47	.6	42.7
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARION COUNTY, WV								
71	Arts, entertainment, & recreation	15	5 344	1 326	350	141	62.6	—
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	2 073	364	92	16	32.7	—
713990	All other amusement & recreation industries	5	2 073	364	92	16	32.7	—
MARSHALL COUNTY, WV								
71	Arts, entertainment, & recreation	9	2 134	457	102	36	54.5	—
MASON COUNTY, WV								
71	Arts, entertainment, & recreation	4	2 117	277	44	17	23.2	5.2
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
MERCER COUNTY, WV								
71	Arts, entertainment, & recreation	10	3 245	1 002	257	91	50.0	.6
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
MINERAL COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MINGO COUNTY, WV								
71	Arts, entertainment, & recreation	5	789	255	44	15	94.6	5.4
MONONGALIA COUNTY, WV								
71	Arts, entertainment, & recreation	26	7 966	2 289	446	189	51.6	1.6
713	Amusement, gambling, & recreation industries	22	7 714	2 199	420	180	52.1	—
7139	Other amusement & recreation services	22	7 714	2 199	420	180	52.1	—
71394	Fitness & recreational sports centers	8	1 704	460	107	92	48.1	—
713940	Fitness & recreational sports centers	8	1 704	460	107	92	48.1	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
MONROE COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MORGAN COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NICHOLAS COUNTY, WV								
71	Arts, entertainment, & recreation	4	350	73	34	14	—	4.9
OHIO COUNTY, WV								
71	Arts, entertainment, & recreation	17	35 324	4 914	1 212	380	6.2	.1
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
PENDLETON COUNTY, WV								
71	Arts, entertainment, & recreation	3	1 831	346	64	32	—	21.3
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
PLEASANTS COUNTY, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POCAHONTAS COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PRESTON COUNTY, WV								
71	Arts, entertainment, & recreation	7	4 467	824	111	31	7.6	—
713	Amusement, gambling, & recreation industries	7	4 467	824	111	31	7.6	—
7139	Other amusement & recreation services	7	4 467	824	111	31	7.6	—
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
PUTNAM COUNTY, WV								
71	Arts, entertainment, & recreation	12	2 336	589	140	68	53.0	28.3
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
RALEIGH COUNTY, WV								
71	Arts, entertainment, & recreation	17	10 588	2 772	1 160	201	9.2	1.5
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
RANDOLPH COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RITCHIE COUNTY, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROANE COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SUMMERS COUNTY, WV								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TAYLOR COUNTY, WV								
71	Arts, entertainment, & recreation	4	993	232	32	10	59.2	—
TUCKER COUNTY, WV								
71	Arts, entertainment, & recreation	12	8 098	2 275	1 073	456	3.1	3.2
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
TYLER COUNTY, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UPSHUR COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WAYNE COUNTY, WV								
71	Arts, entertainment, & recreation	8	4 876	1 387	161	51	6.5	1.3
713	Amusement, gambling, & recreation industries	8	4 876	1 387	161	51	6.5	1.3
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WETZEL COUNTY, WV								
71	Arts, entertainment, & recreation	4	724	168	44	24	11.0	38.8
WIRT COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WOOD COUNTY, WV								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	WYOMING COUNTY, WV							
71	Arts, entertainment, & recreation	5	258	61	16	9	98.4	1.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BARBOURSVILLE, WV							
71	Arts, entertainment, & recreation	3	448	92	25	10	D	—
	BECKLEY, WV							
71	Arts, entertainment, & recreation	5	1 287	464	141	55	8.2	—
	BLUEFIELD, WV							
71	Arts, entertainment, & recreation	4	1 806	579	153	35	42.9	—
713	Amusement, gambling, & recreation industries	4	1 806	579	153	35	42.9	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BRIDGEPORT, WV							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BUCKHANNON, WV							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CHARLESTON, WV							
71	Arts, entertainment, & recreation	24	11 559	3 013	760	252	12.6	9.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	11	3 021	1 221	369	141	11.7	34.7
713940	Fitness & recreational sports centers	11	3 021	1 221	369	141	11.7	34.7
	CHARLES TOWN, WV							
71	Arts, entertainment, & recreation	3	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	f	D	D
7112	Spectator sports	2	D	D	D	f	D	D
71121	Spectator sports	2	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
	CHESTER, WV							
71	Arts, entertainment, & recreation	1	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	f	D	D
7112	Spectator sports	1	D	D	D	f	D	D
71121	Spectator sports	1	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
	CLARKSBURG, WV							
71	Arts, entertainment, & recreation	6	2 094	579	163	113	19.7	—
	CORPORATION OF RANSON, WV							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUNBAR, WV								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
ELKINS, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FAIRMONT, WV								
71	Arts, entertainment, & recreation	9	2 620	555	173	52	83.4	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
GRAFTON, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HINTON, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HUNTINGTON, WV *								
71	Arts, entertainment, & recreation	20	4 370	1 185	366	118	25.1	3.3
713	Amusement, gambling, & recreation industries	17	3 193	820	210	87	34.3	4.5
7139	Other amusement & recreation services	17	3 193	820	210	87	34.3	4.5
HUNTINGTON, WV (CABELL COUNTY PART) *								
71	Arts, entertainment, & recreation	20	4 370	1 185	366	118	25.1	3.3
713	Amusement, gambling, & recreation industries	17	3 193	820	210	87	34.3	4.5
7139	Other amusement & recreation services	17	3 193	820	210	87	34.3	4.5
HURRICANE, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KENOVA, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KEYSER, WV								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
KINGWOOD, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEWISBURG, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MARTINSBURG, WV								
71	Arts, entertainment, & recreation	4	635	128	18	15	24.9	30.2
MORGANTOWN, WV								
71	Arts, entertainment, & recreation	15	4 609	1 313	311	122	28.5	2.7
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
MOUNDSVILLE, WV								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NEW MARTINSVILLE, WV								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NITRO, WV *							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	NITRO, WV (KANAWHA COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	OAK HILL, WV							
71	Arts, entertainment, & recreation	6	1 855	515	90	90	11.1	—
713	Amusement, gambling, & recreation industries	6	1 855	515	90	90	11.1	—
7139	Other amusement & recreation services	6	1 855	515	90	90	11.1	—
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
	PADEN CITY, WV *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PADEN CITY, WV (WETZEL COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PARKERSBURG, WV							
71	Arts, entertainment, & recreation	10	3 834	1 280	265	113	21.9	38.7
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
	PHILIPPI, WV							
71	Arts, entertainment, & recreation	3	239	64	18	8	D	—
	POINT PLEASANT, WV							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	PRINCETON, WV							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	RAVENSWOOD, WV							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	RIPLEY, WV							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	ST. ALBANS, WV							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SHINNSTON, WV							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SOUTH CHARLESTON, WV							
71	Arts, entertainment, & recreation	4	543	221	36	9	33.0	11.4
	SUMMERSVILLE, WV							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	VIENNA, WV							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	WEIRTON, WV *							
71	Arts, entertainment, & recreation	7	1 825	465	110	41	40.2	2.7
713	Amusement, gambling, & recreation industries	7	1 825	465	110	41	40.2	2.7
7139	Other amusement & recreation services	7	1 825	465	110	41	40.2	2.7

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	WEIRTON, WV (BROOKE COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	WEIRTON, WV (HANCOCK COUNTY PART) *							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	WESTON, WV							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WESTOVER, WV							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	WHEELING, WV *							
71	Arts, entertainment, & recreation	17	34 654	4 335	1 115	328	4.3	.1
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	WHEELING, WV (MARSHALL COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WHEELING, WV (OHIO COUNTY PART) *							
71	Arts, entertainment, & recreation	16	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	WHITE SULPHUR SPRINGS, WV							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	WILLIAMSON, WV							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	WILLIAMSTOWN, WV							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BERKELEY COUNTY, WV							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	BALANCE OF BOONE COUNTY, WV							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF BRAXTON COUNTY, WV							
71	Arts, entertainment, & recreation	4	273	62	3	2	26.4	21.6
	BALANCE OF BROOKE COUNTY, WV							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CABELL COUNTY, WV							
71	Arts, entertainment, & recreation	9	4 150	924	157	74	7.0	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CALHOUN COUNTY, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, WV								
71	Arts, entertainment, & recreation	22	16 415	5 062	348	339	7.6	4.4
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71399	All other amusement & recreation industries	17	D	D	D	e	D	D
713990	All other amusement & recreation industries	17	D	D	D	e	D	D
BALANCE OF GILMER COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GREENBRIER COUNTY, WV								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BALANCE OF HANCOCK COUNTY, WV								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
BALANCE OF HARDY COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HARRISON COUNTY, WV								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF JACKSON COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF JEFFERSON COUNTY, WV								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF KANAWHA COUNTY, WV								
71	Arts, entertainment, & recreation	11	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF LEWIS COUNTY, WV								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF LOGAN COUNTY, WV								
71	Arts, entertainment, & recreation	6	4 042	543	105	47	.6	42.7
713	Amusement, gambling, & recreation industries	6	4 042	543	105	47	.6	42.7
7139	Other amusement & recreation services	6	4 042	543	105	47	.6	42.7
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MARION COUNTY, WV								
71	Arts, entertainment, & recreation	6	2 724	771	177	89	42.5	—
713	Amusement, gambling, & recreation industries	6	2 724	771	177	89	42.5	—
7139	Other amusement & recreation services	6	2 724	771	177	89	42.5	—
BALANCE OF MARSHALL COUNTY, WV								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF MASON COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MERCER COUNTY, WV								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF MINERAL COUNTY, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MINGO COUNTY, WV								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MONONGALIA COUNTY, WV								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF MONROE COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MORGAN COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF NICHOLAS COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF OHIO COUNTY, WV								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF PENDLETON COUNTY, WV								
71	Arts, entertainment, & recreation	3	1 831	346	64	32	—	21.3
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
BALANCE OF PLEASANTS COUNTY, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF POCAHONTAS COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF PRESTON COUNTY, WV								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
BALANCE OF PUTNAM COUNTY, WV								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF RALEIGH COUNTY, WV								
71	Arts, entertainment, & recreation	12	9 301	2 308	1 019	146	9.4	1.8
713	Amusement, gambling, & recreation industries	12	9 301	2 308	1 019	146	9.4	1.8
7139	Other amusement & recreation services	11	D	D	D	c	D	D
BALANCE OF RANDOLPH COUNTY, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF RITCHIE COUNTY, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ROANE COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF SUMMERS COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TAYLOR COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TUCKER COUNTY, WV								
71	Arts, entertainment, & recreation	12	8 098	2 275	1 073	456	3.1	3.2
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
BALANCE OF TYLER COUNTY, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF UPSHUR COUNTY, WV								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, WV								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF WIRT COUNTY, WV								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WOOD COUNTY, WV								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF WYOMING COUNTY, WV								
71	Arts, entertainment, & recreation	5	258	61	16	9	98.4	1.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

WEST VIRGINIA

Huntington is in Cabell and Wayne Counties.

Nitro is in Kanawha and Putnam Counties.

Paden City is in Tyler and Wetzel Counties.

Weirton is in Brooke and Hancock Counties.

Wheeling is in Marshall and Ohio Counties.

Appendix E. Metropolitan Areas

WEST VIRGINIA

Charleston, WV MSA

Kanawha County, WV

Putnam County, WV

Cumberland, MD—WV MSA

Allegany County, MD

Mineral County, WV

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY

Carter County, KY

Greenup County, KY

Lawrence County, OH

Cabell County, WV

Wayne County, WV

Parkersburg—Marietta, WV—OH MSA

Washington County, OH

Wood County, WV

Steubenville—Weirton, OH—WV MSA

Jefferson County, OH

Brooke County, WV

Hancock County, WV

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Washington, DC—MD—VA—WV PMSA—Con.

Fauquier County, VA

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA

Anne Arundel County, MD

Baltimore County, MD

Carroll County, MD

Harford County, MD

Howard County, MD

Queen Anne's County, MD

Baltimore, MD (IC)

Hagerstown, MD PMSA

Washington County, MD

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

**Washington—Baltimore, DC—MD—VA—WV
CMSA—Con.**

Washington, DC—MD—VA—WV PMSA—Con.

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Fauquier County, VA

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

**Washington—Baltimore, DC—MD—VA—WV
CMSA—Con.**

Washington, DC—MD—VA—WV PMSA—Con.

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

Wheeling, WV—OH MSA

Belmont County, OH

Marshall County, WV

Ohio County, WV

Wyoming

1997

Issued June 1999

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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
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Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WYOMING								
71	Arts, entertainment, & recreation	262	93 313	23 302	6 394	2 108	21.8	11.9
711	Performing arts, spectator sports, & related industries	42	17 981	3 075	545	130	11.4	6.2
7111	Performing arts companies	7	3 008	581	109	21	—	14.7
71111	Theater companies & dinner theaters	3	669	150	13	6	—	41.7
711110	Theater companies & dinner theaters	3	669	150	13	6	—	41.7
7111102	Theater companies	3	669	150	13	6	—	41.7
71113	Musical groups & artists	4	2 339	431	96	15	—	7.0
711130	Musical groups & artists	4	2 339	431	96	15	—	7.0
7111309	Other music groups & artists	4	2 339	431	96	15	—	7.0
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	a	D	D
7112119	Other professional sports clubs	1	D	D	D	a	D	D
711212	Racetracks	3	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
7112123	Horse racetrack operation	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	10	8 249	971	112	28	15.2	6.9
71132	Promoters of performing arts, sports, & similar events w/o facil	10	8 249	971	112	28	15.2	6.9
711320	Promoters of performing arts, sports, & similar events w/o facil	10	8 249	971	112	28	15.2	6.9
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
7115	Independent artists, writers, & performers	17	3 761	881	200	27	17.3	—
71151	Independent artists, writers, & performers	17	3 761	881	200	27	17.3	—
711510	Independent artists, writers, & performers	17	3 761	881	200	27	17.3	—
712	Museums, historical sites, & similar institutions	5	804	280	60	13	39.7	—
7121	Museums, historical sites, & similar institutions	5	804	280	60	13	39.7	—
71211	Museums	4	D	D	D	a	D	D
712110	Museums	4	D	D	D	a	D	D
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	215	74 528	19 947	5 789	1 965	24.1	13.4
7131	Amusement parks & arcades	13	2 883	631	146	57	6.7	—
71311	Amusement & theme parks	2	D	D	D	a	D	D
713110	Amusement & theme parks	2	D	D	D	a	D	D
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	a	D	D
71312	Amusement arcades	11	D	D	D	b	D	D
713120	Amusement arcades	11	D	D	D	b	D	D
7132	Gambling industries	4	3 472	181	38	26	42.5	20.8
71329	Other gambling industries	4	3 472	181	38	26	42.5	20.8
713290	Other gambling industries	4	3 472	181	38	26	42.5	20.8
7132902	Lottery, bingo, bookie, & other betting operation	4	3 472	181	38	26	42.5	20.8
7139	Other amusement & recreation services	198	68 173	19 135	5 605	1 882	23.9	13.5
71391	Golf courses & country clubs	19	12 574	4 059	756	210	18.4	16.1
713910	Golf courses & country clubs	19	12 574	4 059	756	210	18.4	16.1
71392	Skiing facilities	6	D	D	D	f	D	D
713920	Skiing facilities	6	D	D	D	f	D	D
71393	Marinas	7	D	D	D	a	D	D
713930	Marinas	7	D	D	D	a	D	D
71394	Fitness & recreational sports centers	35	4 804	1 545	363	268	39.8	1.2
713940	Fitness & recreational sports centers	35	4 804	1 545	363	268	39.8	1.2
7139404	Ice skating rinks	1	D	D	D	a	D	D
7139405	Roller skating rinks	5	596	177	41	31	—	—
71395	Bowling centers	27	6 569	1 900	483	278	38.7	8.4
713950	Bowling centers	27	6 569	1 900	483	278	38.7	8.4
71399	All other amusement & recreation industries	104	24 714	4 632	847	303	30.0	26.4
713990	All other amusement & recreation industries	104	24 714	4 632	847	303	30.0	26.4
7139901	Dance studios & halls	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	4	387	76	7	4	50.1	—
7139904	Miniature golf courses	5	164	46	4	3	23.2	30.5
7139905	Coin-operated amusement devices (except slot machine operation)	7	3 928	438	102	42	12.1	48.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WYOMING									
71	Arts, entertainment, & recreation	76	26 261	24 863	8 241	1 732	629	9.2	12.9
711	Performing arts, spectator sports, & related industries	10	4 724	4 562	684	151	120	—	6.3
7111	Performing arts companies	7	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	2	D	D	D	D	a	D	D
7111102	Theater companies	2	D	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	22	11 731	11 051	4 014	862	203	10.1	14.6
7121	Museums, historical sites, & similar institutions	22	11 731	11 051	4 014	862	203	10.1	14.6
71211	Museums	19	11 284	10 606	3 925	848	199	10.5	11.8
712110	Museums	19	11 284	10 606	3 925	848	199	10.5	11.8
71212	Historical sites	3	447	445	89	14	4	—	85.0
712120	Historical sites	3	447	445	89	14	4	—	85.0
713	Amusement, gambling, & recreation industries	44	9 806	9 250	3 543	719	306	12.5	14.0
7139	Other amusement & recreation services	44	9 806	9 250	3 543	719	306	12.5	14.0
71391	Golf courses & country clubs	14	5 997	5 669	2 170	357	102	12.1	1.4
713910	Golf courses & country clubs	14	5 997	5 669	2 170	357	102	12.1	1.4
71394	Fitness & recreational sports centers	15	2 616	2 503	1 075	296	157	6.0	28.9
713940	Fitness & recreational sports centers	15	2 616	2 503	1 075	296	157	6.0	28.9
71399	All other amusement & recreation industries	15	1 193	1 078	298	66	47	29.0	44.8
713990	All other amusement & recreation industries	15	1 193	1 078	298	66	47	29.0	44.8

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CASPER, WY MSA								
71	Arts, entertainment, & recreation	28	8 805	1 756	283	138	25.2	19.2
713	Amusement, gambling, & recreation industries	23	7 750	1 391	263	133	26.4	12.6
7139	Other amusement & recreation services	16	D	D	D	b	D	D
CHEYENNE, WY MSA								
71	Arts, entertainment, & recreation	20	9 324	1 349	295	199	17.5	1.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	1 532	102	19	60	88.8	.2
713990	All other amusement & recreation industries	6	1 532	102	19	60	88.8	.2

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE WYOMING METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	214	75 184	20 197	5 816	1 771	21.9	12.3
711	Performing arts, spectator sports, & related industries	34	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	D	D	D	b	D	D
71151	Independent artists, writers, & performers	16	D	D	D	b	D	D
711510	Independent artists, writers, & performers	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	175	D	D	D	g	D	D
7139	Other amusement & recreation services	168	D	D	D	g	D	D
71391	Golf courses & country clubs	17	D	D	D	c	D	D
713910	Golf courses & country clubs	17	D	D	D	c	D	D
71392	Skiing facilities	6	D	D	D	f	D	D
713920	Skiing facilities	6	D	D	D	f	D	D
71394	Fitness & recreational sports centers	25	3 366	951	251	184	44.6	1.7
713940	Fitness & recreational sports centers	25	3 366	951	251	184	44.6	1.7
71395	Bowling centers	22	D	D	D	c	D	D
713950	Bowling centers	22	D	D	D	c	D	D
71399	All other amusement & recreation industries	92	22 427	4 380	809	230	26.5	28.0
713990	All other amusement & recreation industries	92	22 427	4 380	809	230	26.5	28.0
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CASPER, WY MSA									
71	Arts, entertainment, & recreation	13	5 181	4 830	1 520	308	129	—	11.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	3 238	3 093	1 209	236	104	—	10.3
7139	Other amusement & recreation services	9	3 238	3 093	1 209	236	104	—	10.3
CHEYENNE, WY MSA									
71	Arts, entertainment, & recreation	9	3 951	3 400	1 182	244	148	26.3	1.1
713	Amusement, gambling, & recreation industries	5	2 278	2 100	789	150	48	—	1.9
7139	Other amusement & recreation services	5	2 278	2 100	789	150	48	—	1.9
AREA OUTSIDE WYOMING METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	54	17 129	16 633	5 539	1 180	352	8.0	16.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	19	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	19	D	D	D	D	c	D	D
71211	Museums	17	D	D	D	D	c	D	D
712110	Museums	17	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	30	4 290	4 057	1 545	333	154	28.6	23.3
7139	Other amusement & recreation services	30	4 290	4 057	1 545	333	154	28.6	23.3

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY COUNTY, WY								
71	Arts, entertainment, & recreation	16	4 945	1 038	318	170	18.3	3.4
711	Performing arts, spectator sports, & related industries	5	1 500	323	81	8	4.9	—
713	Amusement, gambling, & recreation industries	11	3 445	715	237	162	24.1	4.9
7139	Other amusement & recreation services	10	D	D	D	c	D	D
BIG HORN COUNTY, WY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAMPBELL COUNTY, WY								
71	Arts, entertainment, & recreation	10	1 940	374	87	40	52.7	7.4
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
CARBON COUNTY, WY								
71	Arts, entertainment, & recreation	7	2 758	510	162	22	12.4	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CONVERSE COUNTY, WY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CROOK COUNTY, WY								
71	Arts, entertainment, & recreation	5	526	156	29	8	57.2	9.5
FREMONT COUNTY, WY								
71	Arts, entertainment, & recreation	21	4 091	992	156	71	25.9	13.9
713	Amusement, gambling, & recreation industries	19	D	D	D	b	D	D
7139	Other amusement & recreation services	19	D	D	D	b	D	D
GOSHEN COUNTY, WY								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HOT SPRINGS COUNTY, WY								
71	Arts, entertainment, & recreation	4	1 552	444	95	47	47.1	—
JOHNSON COUNTY, WY								
71	Arts, entertainment, & recreation	4	2 724	473	91	15	5.1	11.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
LARAMIE COUNTY, WY								
71	Arts, entertainment, & recreation	20	9 324	1 349	295	199	17.5	1.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	1 532	102	19	60	88.8	.2
713990	All other amusement & recreation industries	6	1 532	102	19	60	88.8	.2
LINCOLN COUNTY, WY								
71	Arts, entertainment, & recreation	9	1 089	222	45	27	61.0	35.6
NATRONA COUNTY, WY								
71	Arts, entertainment, & recreation	28	8 805	1 756	283	138	25.2	19.2
713	Amusement, gambling, & recreation industries	23	7 750	1 391	263	133	26.4	12.6
7139	Other amusement & recreation services	16	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NIORARA COUNTY, WY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PARK COUNTY, WY								
71	Arts, entertainment, & recreation	30	8 164	1 706	298	150	41.2	31.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	25	6 560	1 536	284	143	36.2	39.8
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	4 499	929	166	44	10.9	56.7
713990	All other amusement & recreation industries	17	4 499	929	166	44	10.9	56.7
PLATTE COUNTY, WY								
71	Arts, entertainment, & recreation	3	600	85	29	4	56.8	—
SHERIDAN COUNTY, WY								
71	Arts, entertainment, & recreation	13	1 611	425	126	65	26.4	—
SUBLETTE COUNTY, WY								
71	Arts, entertainment, & recreation	5	212	43	1	3	49.1	19.3
SWEETWATER COUNTY, WY								
71	Arts, entertainment, & recreation	10	2 506	741	152	92	42.3	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
TETON COUNTY, WY								
71	Arts, entertainment, & recreation	60	35 597	11 793	3 961	929	15.1	4.6
711	Performing arts, spectator sports, & related industries	12	2 013	512	120	31	9.2	15.4
713	Amusement, gambling, & recreation industries	48	33 584	11 281	3 841	898	15.5	4.0
7139	Other amusement & recreation services	48	33 584	11 281	3 841	898	15.5	4.0
71399	All other amusement & recreation industries	39	D	D	D	c	D	D
713990	All other amusement & recreation industries	39	D	D	D	c	D	D
UINTA COUNTY, WY								
71	Arts, entertainment, & recreation	5	4 979	783	149	62	4.4	43.5
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
WASHAKIE COUNTY, WY								
71	Arts, entertainment, & recreation	5	314	59	19	13	34.4	2.5
WESTON COUNTY, WY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUFFALO, WY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CASPER, WY								
71	Arts, entertainment, & recreation	23	7 332	1 556	249	123	24.7	19.7
713	Amusement, gambling, & recreation industries	18	6 277	1 191	229	118	26.2	11.5
7139	Other amusement & recreation services	12	D	D	D	b	D	D
CHEYENNE, WY								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
CODY, WY								
71	Arts, entertainment, & recreation	15	3 543	803	127	47	65.5	—
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
DOUGLAS, WY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EVANSTON, WY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
GILLETTE, WY								
71	Arts, entertainment, & recreation	7	1 021	306	79	37	59.1	7.7
GREEN RIVER, WY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
JACKSON, WY								
71	Arts, entertainment, & recreation	37	9 318	2 183	465	154	44.5	15.6
713	Amusement, gambling, & recreation industries	31	8 306	2 005	453	150	48.9	13.9
7139	Other amusement & recreation services	31	8 306	2 005	453	150	48.9	13.9
71399	All other amusement & recreation industries	27	D	D	D	b	D	D
713990	All other amusement & recreation industries	27	D	D	D	b	D	D
KEMMERER, WY								
71	Arts, entertainment, & recreation	3	524	133	21	7	52.1	40.8
LANDER, WY								
71	Arts, entertainment, & recreation	6	1 074	219	51	41	2.0	40.2
LARAMIE, WY								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
NEWCASTLE, WY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POWELL, WY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RAWLINS, WY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RIVERTON, WY								
71	Arts, entertainment, & recreation	4	950	283	62	20	82.9	.7
ROCK SPRINGS, WY								
71	Arts, entertainment, & recreation	6	880	284	78	41	48.5	—
SHERIDAN, WY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
THERMOPOLIS, WY								
71	Arts, entertainment, & recreation	4	1 552	444	95	47	47.1	—
TORRINGTON, WY								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
WORLAND, WY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF ALBANY COUNTY, WY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
BALANCE OF BIG HORN COUNTY, WY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CAMPBELL COUNTY, WY								
71	Arts, entertainment, & recreation	3	919	68	8	3	45.6	7.0
BALANCE OF CARBON COUNTY, WY								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
BALANCE OF CONVERSE COUNTY, WY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CROOK COUNTY, WY								
71	Arts, entertainment, & recreation	5	526	156	29	8	57.2	9.5
BALANCE OF FREMONT COUNTY, WY								
71	Arts, entertainment, & recreation	11	2 067	490	43	10	12.1	6.3
BALANCE OF JOHNSON COUNTY, WY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
BALANCE OF LARAMIE COUNTY, WY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, WY								
71	Arts, entertainment, & recreation	6	565	89	24	20	69.2	30.8

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF NATRONA COUNTY, WY								
71	Arts, entertainment, & recreation	5	1 473	200	34	15	27.2	17.0
BALANCE OF NIOBRARA COUNTY, WY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PARK COUNTY, WY								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BALANCE OF PLATTE COUNTY, WY								
71	Arts, entertainment, & recreation	3	600	85	29	4	56.8	—
BALANCE OF SHERIDAN COUNTY, WY								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
BALANCE OF SUBLETTE COUNTY, WY								
71	Arts, entertainment, & recreation	5	212	43	1	3	49.1	19.3
BALANCE OF SWEETWATER COUNTY, WY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TETON COUNTY, WY								
71	Arts, entertainment, & recreation	23	26 279	9 610	3 496	775	4.7	.8
713	Amusement, gambling, & recreation industries	17	25 278	9 276	3 388	748	4.5	.7
7139	Other amusement & recreation services	17	25 278	9 276	3 388	748	4.5	.7
71399	All other amusement & recreation industries	12	4 509	929	149	33	18.1	4.2
713990	All other amusement & recreation industries	12	4 509	929	149	33	18.1	4.2
BALANCE OF UINTA COUNTY, WY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
BALANCE OF WASHAKIE COUNTY, WY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Description

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for special inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

WYOMING

There are no geographic notes for the state of Wyoming.

Appendix E. Metropolitan Areas

WYOMING

Casper, WY MSA

Natrona County, WY

Cheyenne, WY MSA

Laramie County, WY

